

# PATHways

## Pension Administration Technical Help

Highlighting pensions news and legislation that has particular relevance to what we do in pension administration



## Brexit legislation

The [European Union \(Withdrawal Agreement\) Act 2020](#), which received Royal Assent on 23 January 2020, implements the Withdrawal Agreement in relation to the UK leaving the EU. The UK exited the EU on 31 January 2020 but there will be a transition period until 31 December 2020 during which the UK will negotiate the detail of its future relationship.

As far as pension schemes are concerned, the regulatory position is likely to remain largely unaffected by Brexit during the transition period, but things may be different after the end of that period. Guidance for scheme trustees has already been issued by [The Pensions Regulator](#) and the [Pensions and Lifetime Savings Association](#).

## Pension Schemes Bill republished

The [Pension Schemes Bill 2019-20](#) was reintroduced to Parliament on 7 January 2020. The republished Bill is [substantively the same](#) as the one that was published in October last year (see [PATHways 105](#)) before the dissolution of Parliament, with some relatively minor adjustments.

## Budget day announced

The Chancellor of the Exchequer, Sajid Javid, has [announced](#) that the Budget for 2020, postponed as a result of the general election, will take place on 11 March 2020.

It is expected that this will include a report on the Government's review of the [impact of the tapered annual allowance](#) on public services such as the NHS, as well as the [launch](#) of the proposed consultation on changes to the Retail Prices Index.

## Investigation into changes to women's State Pension age

The Parliamentary and Health Service Ombudsman (PHSO) has [announced](#) that it will resume considering a sample of complaints relating to the changes to women's State Pension age, following the High Court judgement in October last year (see [PATHways 105](#)).

The PHSO makes it clear that it cannot recommend that anyone receive their State Pension any earlier than the law allows. However, it is proposing to investigate issues not covered by the judicial review, such as whether there was any maladministration in communicating the changes by the Department for Work and Pensions which led to injustice. If it is found that injustice was suffered as a result of maladministration, the PHSO can make recommendations which might include compensation.

A Government [briefing paper](#) was published on 22 January 2020 on the legislation increasing the State Pension age for women born in the 1950s, and the campaigns against it.

## HMRC updates

### Managing Pension Schemes service newsletter– January 2020

HM Revenue & Customs (HMRC) has published a [newsletter](#) providing an update on its Managing Pension Schemes service for pension scheme registration and administration.

The latest newsletter provides more information about its programme for delivering Phase 2 of the service 'over a number of releases throughout the next few years'.

The first of the new features to be introduced is the Accounting for Tax (AFT) return. From the quarter beginning 1 April 2020, schemes registered for the new service will have to compile and submit the AFT return using that service. Schemes registered for the Pension Schemes Online service will not be affected.

Information is also provided about migrating schemes across from Pension Schemes Online.

### Pension schemes newsletter 116

As well as making reference to the publication above, the most recent version of this [newsletter](#) includes the latest pension flexibility statistics and confirms a slight delay to the scheduled publication of the next HMRC recognised overseas pension scheme notification list.

It also informs of a difficulty some scheme administrators have been experiencing when trying to access or use Pension Schemes Online and provides some suggested solutions.

### Countdown Bulletins 50 and 51

HMRC has also published Countdown Bulletins [50](#) and [51](#) which deal with the allocation of payments received from schemes for individual scheme members. The first of the bulletins advises that scheme administrators will have to identify the members for whom any part payment is to be allocated. The second follows up with details of the process all schemes will need to follow.

A breakdown of the individual members should be provided through Shared Workspace, using the template provided, along with an email confirming that this has been done.

Schemes which have already paid in full can either confirm to HMRC that they intend to leave things as they are or ask for allocation to be made for certain members only - in which case they will be due a refund. Schemes have a deadline of 13 March 2020 to contact HMRC and confirm their intentions.

This will impact on the timeline published by HMRC for the issue of the final data cuts. A revised timeline for these will be published in due course.

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