



HM Revenue & Customs

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Date 1 December 2016
Our ref QROPS/ec
QROPS 903319

Dear Mr Rhys

Pension scheme: Garrison Bridge Superannuation Scheme

Thank you for the notification of 2 November 2016 about the above named pension scheme.

This letter is notification that HM Revenue and Customs acknowledge your declaration that the scheme meets the requirements to be a Recognised Overseas Pension Scheme (ROPS) under Sections 150(8) and 169(2) of the Finance Act 2004. It has no legal significance beyond advising you of that.

On the basis of your declaration, and any supporting information if supplied, HMRC has allocated reference QROPS 903319 to the scheme. Please quote this reference in all future correspondence relating to the scheme.

You have elected for the scheme name to be published on HMRC's website.

Please note that, by allocating a reference number to the scheme and/or publishing the scheme name on the HMRC website, HMRC is not confirming that it has verified any or all of the information supplied in your notification.

HMRC does not and has never certified, approved, or recommended any overseas pension scheme that contends or believes it has QROPS status. Any suggestion otherwise is incorrect. You must review all promotional (including online) material in respect of the scheme to ensure that this is made clear to existing and potential clients.

There are significant taxation consequences for individuals and UK scheme administrators in respect of funds transferred to schemes which, despite their declarations to HMRC, are subsequently found not to have met the conditions to be a QROPS.

UK scheme administrators and individuals seeking to transfer UK tax relieved pension funds to your scheme still need to do their own due diligence and obtain evidence to satisfy themselves that your scheme meets the requirements to be a QROPS before they make a transfer. If you are unable to provide the evidence they need over and above this letter, they may not be willing to transfer funds to your scheme.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Reporting requirements

As scheme manager, you are responsible for keeping HMRC informed about the scheme. In particular:

- form APSS251A must be sent to notify HMRC of any changes to the scheme within 30 days of the change
- form APSS251B must be sent to notify HMRC if the scheme ceases to meet the requirements to be a Recognised Overseas Pension Scheme within 30 days of the change
- form APSS253 must be sent to HMRC to notify HMRC of payments made from UK tax relieved funds within 90 days of the payment

You can find out more about your reporting responsibilities in the Pensions Tax Manual. Go to www.hmrc.gov.uk/manuals/ptmanual/ptm112700.htm

In response to customer feedback, we have updated our processes so you no longer need to send QROPS forms online. Instead, please send paper forms to the address at the top of this letter. If you sent your original notification on paper, you will not be able to use the online system for this scheme. Please note that, when completing these forms, you no longer need to enter the QROPS scheme manager ID.

Re-notification

Finally, we require you to re-notify HMRC that your scheme continues to meet the conditions to be a QROPS. You must make the re-notification 5 years from the date of this letter and every 5 years thereafter. The first re-notification date for this scheme will be 1 December 2021. You can re-notify up to 6 months before each due date. If you don't re-notify, your scheme will be excluded from being a QROPS. Please see our re-notification guidance in the Pensions Tax Manual. Go to www.hmrc.gov.uk/manuals/ptmanual/ptm112600.htm

This letter will not be proof of notification to HMRC on or after 1 December 2021.

Yours sincerely

The QTR Team