

**SCHEME NAME:
SCHEME
MANAGER
ADDRESS**

**STEPHEN TURNER 67 SMSF
TURBO TURNER SUPER FUND PTY LTD**

15 KALLAMURRA STEET, HALLETT COVE, SA, 5158

DATE of this letter:

19/07/2022

QROPS Transfers and Registrations Team
Wealthy Midsized Business Compliance
Ferrers House
Castle Meadow Road
Nottingham
NG2 1BB

Dear Sir/Madam

Re: confirmation of use of email

We as scheme manager of the above named Australian pension scheme ask HMRC to correspond with us by email using the email address which we have given in form APSS251.

In accordance with the document "Corresponding with HMRC by email" we confirm that we:

- understand and accept the risks of using email
- are content for financial information to be sent by email
- agree that attachments to emails can be used.

Yours faithfully

Signed for and on behalf of the Scheme Manager:-



Print name: **STEPHEN TURNER**

(Director/Secretary of the Trustee: **TURBO TURNER SUPER FUND PTY LTD**

ACN: 660651490)



About this form

This form is designed to be filled in on screen. You must answer all the questions except those marked 'optional'. You can't save the form but once you've completed it you'll be able to print a copy and post it.

Use this form if you're the scheme manager of an overseas pension scheme to tell HM Revenue and Customs (HMRC) that the scheme is a ROPS in accordance with section 150(8) and section 169 Finance Act 2004.

You should also use this form if you're the scheme manager of an overseas pension scheme to re-notify HMRC that the scheme is a ROPS in accordance with section 150(8) and section 169 Finance Act 2004.

If after submitting this notification there's a material change affecting the information provided or it becomes clear that it's incomplete or materially inaccurate, you must provide us with the relevant details straightaway on form APSS251A 'Change of details'.

About the pension scheme

Is this a new notification or a re-notification?

- ☒ New notification
☐ Re-notification

Pension scheme name

STEPHEN TURNER 67 SMSF

Address

Line 1

15 KALLAMURRA STREET

Line 2

HALLETT COVE

Line 3 (optional)

ADELAIDE

Line 4 (optional)

SOUTH AUSTRALIA

Line 5 (optional)

5158

Country

AUSTRALIA

Country or territory in which the scheme is established

AUSTRALIA

Date of establishment of scheme

06 07 2022

Is the pension scheme established in a member state of the European Union, Norway, Iceland or Liechtenstein?

☐ Yes

☒ No

Please select one of the following statements

☒ The pension scheme is established in a country or territory with which the UK has a double taxation agreement in force that contains provisions as to exchange of information

☐ The pension scheme is established in a country or territory with which the UK has a tax information exchange agreement

Type of scheme

Is the scheme established outside the UK by an international organisation?

☐ Yes

☒ No

Is the scheme a public service pension scheme?

☐ Yes

☒ No

Is the pension scheme regulated?

☒ Yes

☐ No

Name of scheme's regulator

AUSTRALIAN TAX OFFICE

Address of scheme's regulator

Line 1

GPO BOX 9845

Line 2

SYDNEY

Line 3 (optional)

NSW

Line 4 (optional)

2001

Line 5 (optional)

Country

AUSTRALIA

Scheme reference number with regulator

7051395257

About the tax recognition conditions

Is the scheme open to residents of the country or territory in which it is established?

☒ Yes

☐ No

Is the scheme established in a country or territory with a system of personal taxation that provides tax relief in respect of pensions?

☒ Yes

☐ No

Please select one of the following

☐ Tax relief is available to members on contributions and all or most of the benefits paid to members are not subject to taxation

☐ Tax relief is available to members on contributions and all or most of the benefits paid to members are subject to taxation

☐ Tax relief is not available to members on contributions and all or most of the benefits paid to members are not subject to taxation

☒ The scheme is a complying superannuation plan and is established in Australia

Provide details of the legislation and specify which part(s) of that legislation provide(s) for tax relief for personal and employer contributions, if applicable

"The scheme is or will be a complying superannuation plan as defined in section 995-1 of the Income Tax Assessment Act 1997 (Australia). Relief is under Division 290 of that Act."

Is the scheme approved by, recognised by or registered with the tax authority as a pension scheme in the country or territory in which it's established?

☒ Yes

☐ No

Name of scheme's tax authority

AUSTRALIAN TAX OFFICE

Address of scheme's tax authority

Line 1

GPO BOX 9845

Line 2

SYDNEY

Line 3 (optional)

NSW

Line 4 (optional)

2001

Line 5 (optional)

Country

AUSTRALIA

Scheme's reference number with its tax authority

TFN 432388280

Please state the legislation under which the relevant tax authority recognises pension schemes for tax purposes

The Superannuation Industry (Supervision) Act 1993 of Australia

About the pension age test

Under the UK pension tax rules, the normal minimum pension age is currently age 55.

The ill-health condition means that a member may take benefits at any age if as a result of ill-health the member is unable to carry on their occupation and has evidence from a registered medical practitioner to support this. The member must provide the scheme manager of the overseas pension scheme with evidence to support this.

Except where either the ill-health condition is met, or the payment would have been an authorised payment if it had been paid from a registered pension scheme, are benefits payable to the member before the member reaches normal minimum pension age?

☐ Yes

☒ No

Please select how the pension age test is met

☐ Legislation

☐ Scheme rules

☒ Other restriction

Provide details of the other restriction under which the pension age test is met

Membership of the scheme is limited to those aged 55 or over
– see clause K in the Trust Deed

About the benefits tax relief test

Can members who are not resident in the country where your scheme is established get tax relief on the pension benefits they receive from the scheme?

☒ Yes

☐ No

Provide details of the legislation and specify which part of that legislation covers the relief

Divisions 301 to 303 of the Income Tax Assessment Act 1997
of Australia.

Is this tax relief (or tax relief that is substantially the same) available to members who are resident in the country where the scheme is established?

☒ Yes

☐ No

Provide details of the legislation and specify which part of that legislation covers the relief for residents

Divisions 301 to 303 of the Income Tax Assessment Act 1997
of Australia.

Is this tax relief (or tax relief that is substantially the same) affected by the member's residence status in any way?

☐ Yes

☒ No

About the scheme manager

Is the scheme manager

☐ an individual

☒ an organisation

Name of the organisation that is the scheme manager

TURBO TURNER SUPER FUND PTY LTD

Legal status of the organisation that is the scheme manager

COMPANY INCORPORATED IN AUSTRALIA

Contact details of an individual within the organisation with whom HMRC should correspond

Title

Mr

Last name

TURNER

First name(s)

STEPHEN

Scheme manager's address

Line 1

15 KALLAMURRA STREET

Line 2

HALLETT COVE

Line 3 (optional)

ADELAIDE

Line 4 (optional)

SOUTH AUSTRALIA

Line 5 (optional)

Country

AUSTRALIA

Scheme manager's email address

gastechservices@hotmail.com

Contact phone number

+61 475 790 850

Do you want the name of your scheme to be published on the GOV.UK website?

☒ Yes☐ No

HMRC cannot guarantee that any scheme on the ROPS Notification List is a ROPS or that any transfers to it will be free of UK tax. It's the responsibility of the UK scheme administrator and scheme member to find out if UK tax is payable on any transfer of pension savings. As a result they may ask you questions about how your scheme meets the requirements to be a ROPS.

Declaration

☒ I understand that if information provided here is either incomplete or materially incorrect the scheme may never have met the requirements to be a recognised overseas pension scheme in accordance with section 150(8) and section 169 Finance Act 2004 and all transfers received will be taxable as unauthorised payments.

☒ I'll inform HMRC within 30 days of cessation if the scheme ceases to be a recognised overseas pension scheme.

☒ I'll inform HMRC within 30 days of any material change if there are any changes to the information provided here, or if I discover that the information is either incomplete or materially incorrect.

- ☒ I understand and will comply with the prescribed information requirements to be a qualifying recognised overseas pension scheme.
- ☒ I undertake to provide to HMRC information relating to payments made out of a member's relevant transfer fund or ring-fenced transfer fund and information on scheme membership as required.
- ☒ I understand that in some circumstances a transfer of funds will give rise to a liability for me as scheme manager to pay tax in the UK.
- ☒ I undertake to comply with any requirement to pay tax and provide information to HMRC relating to taxable transfers subject to the overseas transfer charge.

When you've printed the form, please sign and date it in the appropriate boxes.

If the scheme manager is an organisation the person responsible for the scheme within the organisation must sign the form.

The scheme manager must undertake to inform HMRC if the scheme ceases to be a recognised overseas pension scheme and to comply with the requirements to report details of payments in respect of relevant members otherwise the scheme cannot be a QROPS. Guidance on payments can be found in the Pensions Tax Manual.

Form APSS253 may be used to report details of payments and is available on GOV.UK

Name of the person signing the form

STEPHEN TURNER

Capacity in which the person is signing the form

DIRECTOR/SECRETARY

When you've printed the form, please sign and date it in the appropriate boxes.

Signature



Date

DD MM YYYY

19 07 2022

What to do now

Please send the completed form to:

Pension Schemes Services
HM Revenue and Customs
BX9 1GH
United Kingdom