



**The  
Pensions  
Regulator**

Making workplace pensions work

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[www.tpr.gov.uk](http://www.tpr.gov.uk)  
[www.trusteetoolkit.com](http://www.trusteetoolkit.com)

DD/MM/YY

Dear Sir/Madam

### **Re: Tax reclaim by UK scheme**

The Pensions Regulator is the UK's national competent authority for IORPs (Institutions for Occupational Retirement Provision known in the UK as 'occupational pension schemes'). We have been requested by a number of UK-based IORPs to confirm certain matters in connection with overseas tax reclaims.

We understand that you seek confirmation that:

- a particular UK occupational pension scheme is required to comply with the recast IORP Directive (EU) 2016/2341
- it is subject to regulation in the UK in accordance with the Directive

We are unable to provide individual certifications. However, the following details should be sufficient confirmation for your purposes. Schemes with more than one member that have registered with the UK Tax Authority, HM Revenue and Customs, and have obtained a valid Pension Scheme Tax Reference 'PSTR' number, are also required to register with The Pensions Regulator. IORPs operating in the UK are regulated according to UK pensions legislation implementing the recast IORP Directive.

Any UK scheme listed on the European Insurance and Occupational Pensions Authority (EIOPA) public register of IORPs can be considered an IORP within the meaning of the recast IORP Directive (EU) 2016/2341. UK based IORPs appearing on the EIOPA register are also included on The Pension Regulator's register of occupational pension schemes operating in the UK, and are therefore subject to regulation by The Pensions Regulator and are required to comply with UK pensions legislation implementing the Directive.

The EIOPA register can be found online at: <https://eiopa.europa.eu/publications/register-of-institutions-for-occupational-retirement-provision>.

Should you require further evidence that a scheme is registered as an occupational pension scheme on the UK register, the scheme could be asked to provide you with any one of the following (subject to any data protection restrictions):

- copy of the scheme's annual levy invoice
- extract from the scheme return (required annually for schemes with over 12 members and every three years for schemes with fewer than 12 members)
- screen print of The Pension Regulator's online Registration Overview page for the individual scheme

We trust that this information will be sufficient for your purposes.

Yours faithfully

**Name**

The Pensions Regulator

*The information we provide is for guidance only and should not be taken as a definitive interpretation of the law.*