



Your ref:

Our ref: IF/KH/SSAS/550815/SA  
Direct Line : 01462 446 457

**PRIVATE & CONFIDENTIAL**

Brad Davis  
Pension Practitioner.Com Ltd  
Daws House  
33-35 Daws Lane  
London  
NW7 4SD

16 November 2010

Dear Mr Davis

**550815 ~ ATLAS AIR CONDITIONING LIMITED SSAS**

I refer to your letter dated 5 November 2010 confirming your appointment as Scheme Administrator and Practitioner of the above scheme. I confirm that we have updated our records to reflect this and have now cancelled our existing Service Agreement with the trustees.

Please note that Namulas Pension Trustees Limited was removed as a trustee of the scheme with effect from 6 April 2006 by Deed dated 26 April 2006.

I enclose a copy of our letter dated 5 July 2006 to the trustees, requesting that they register the scheme with HMRC. We are not aware if they have done this. Please check the PSTR number with the member trustees and ask them to associate you as the new Administrator of the scheme.

I hope this is of assistance.

Yours sincerely

Sue Ainsworth  
Claims Team  
Inforce Department

Please direct any correspondence to the above address for the attention of the Inforce Department. If you have a telephone query please call us on 01462 44 7017. For Textphone: first dial 18001. You can also contact us by email via [inforce.claims@lv.com](mailto:inforce.claims@lv.com) or by fax on 0870 2430092.

Enc

Cc: Stewart Hastie & Co

Our ref: A-Day Team/SSAS Redoc

Trustees of Atlas Air Conditioning Limited SSAS  
c/o W D Hall & Co  
Suite 1&2 Copland House Ibrox Stadium  
130 Edmiston Drive Glasgow  
G51 2YX

5 July 2006

Dear Sirs

**550815 – Atlas Air Conditioning Limited SSAS**

**ACTION YOU NEED TO TAKE FOLLOWING PENSIONS LEGISLATION  
CHANGES INTRODUCED FROM 6 APRIL 2006**

Thank you for signing and returning the Deed of Amendment and Administration Services Agreement.

Please find enclosed the executed deed together with a copy of the service agreement. These are important legal documents and we suggest you keep them in a safe place for future reference.

As we are no longer a trustee of your pension scheme, you need to take steps to:

1. Remove us as a named owner of the investments held in the scheme, and
2. Register as Scheme Administrator for your scheme with HM Revenue and Customs.

Further details of these steps are described below.

**1. Removal as named owner of investments**

You need to amend the ownership of the investments so that they are registered into the names of the continuing trustees. This will include removing us as a joint signatory to the scheme's bank account.

The enclosed schedule provides details of how to re-register some of the most common types of scheme investments.

The trust deed provides that the principal employer reimburses the costs you incur whilst administering the scheme. You are entitled to be reimbursed direct from the scheme's investments in the event that the principal employer does not pay.

Continued.....

## 2. Scheme Registration

Your pension scheme is a tax approved pension arrangement. Following the regulatory changes introduced from 6 April 2006, generally referred to as A-Day, the scheme will automatically become a Registered Pension Scheme. However, HM Revenue and Customs (HMRC) need to know who is responsible for the scheme's administration. Therefore, you will need to register the details of the continuing trustees as the scheme's Administrator on the HMRC website. Access to the relevant forms can be gained by going to the following address:

<http://www.hmrc.gov.uk/pensionschemes/maintenance.htm>

From A-Day, you will be responsible for completing self-assessment tax returns and reporting certain transactions or events on-line. You might wish to appoint a practitioner or tax adviser to do this for you. HMRC will impose significant penalties on you if you do not comply. Details regarding reportable events and other requirements can be found on page RPSM12301000 of the HMRC website at the following address:

<http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM12301000.htm>

### Deadline for re-registering

The re-registration of the scheme's assets should take place as soon as possible so that we no longer need to counter-sign any cheques from the pension scheme bank account or any documentation in respect of the existing investments. If re-registration is not completed within 6 months of the deed being executed we will charge for signing such documentation in the future.

If you have any queries, please telephone us on 01462 447013.

Yours faithfully

**A-Day Re-documentation team  
GE Life**