Wealthy/ Mid-Sized Business

Compliance Team

HM Revenue and Customs

BX9 1HT

18 April 2018

Dear Sir/ Madam,

**Re: Scheme Registration – PSTR 00838513RC Elit SSAS Retirement Benefits Scheme**

We are writing to you to appeal against the decision not to register the above pension scheme within the advised 6-month period.

There has been no correspondence from you to confirm this, but an advisor on your helpline told us to appeal in writing. We are concerned that this scheme has not now been registered despite the registration being submitted in October 2017. When we have called the helpline, we have been advised that your turnaround time is 10 -12 weeks and are also aware of schemes that have been registered within this period.

We understand that there is a review period, but if you need further information to assist the decision we would have expected some communication.

Please could you acknowledge receipt of this letter and provide us with a reason as to why the registration of the scheme has not taken place yet.

I trust this to be in order, however should you require any further information or have any questions, please do not hesitate to call 0844 410 0037 where a member of the SSAS team will be happy to help.

Yours sincerely,

***Paul Bennett***

***Senior Pension Administrator***