



HM Revenue
& Customs

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HM Revenue and Customs
Pensions Schemes Services
BX9 1GH

Phone 03000 519 617
8.30am-5.00pm, Monday to Friday

Web www.gov.uk

Date 12 April 2023
Our Ref APSS530
SRN S0000023754

Dear Sir or Madam

Notice to give information and produce documents about an application to register a pension scheme

This letter is an information notice. It is a legal request for information and documents. I am making this request under section 153A of the Finance Act 2004.

Pension scheme name: Elomar SSAS

Thank you for your application dated 3 April 2023 to register the pension scheme named above. You have applied to register the pension scheme under the Finance Act 2004.

What you need to do

To help us decide if we will register the pension scheme, you need to give us some information and documents. We believe these are reasonably required to consider your application for registration.

This notice means that, by law, you must let us have the information and the documents listed on the enclosed schedule by 27 May 2023. Please send the information and documents by post to the address at the top of this letter.

Please put your submission reference number, S0000023754 on the first page of your reply.

We need to keep all of the documents you send us. This means you need to make sure you have copies for your own records.

If you cannot do what this notice asks or reply by the date given, please contact us now. You can:

- write to the address at the top of this letter
- email us at pensions.compliance@hmrc.gov.uk

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

What will happen if you do not do what this notice asks

If you do not do what this notice asks by 27 May 2023, we can decide not to register the pension scheme.

Please take care when doing what this notice asks. If you carelessly or deliberately give inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. We will do this under section 153E of the Finance Act 2004.

We will not charge a penalty if you tell us about an inaccuracy at the time you give us the information or produce the document. If you later find an inaccuracy, you must tell us straight away.

What you can appeal against

You cannot appeal against this notice. You can only appeal if we send you a notification that tells you our decision not to register the pension scheme.

If we've decided not to register the pension scheme, we'll give details about how to appeal.

More information

I have enclosed factsheet PSS/FS1, 'Pension scheme registration information notices' which gives you more information about the type of notice we have sent to you. If you have any questions once you have read this, please phone us on 03000 519 617.

When you have given us the information we've asked for, we'll write to you to let you know our decision. If we need more information to make a decision, we'll write to you and tell you what we need.

If you contact us, we can deal with you more quickly if you quote our reference number and give us your contact details.

Yours faithfully

John Bhandal
HMRC Pensions

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.