



HM Revenue & Customs

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Date 4 November 2020
Our Ref APSS530
SRN S0000004145

Dear Sir or Madam

Notification of rejection for registration for tax relief and exemptions

Scheme name: Goldman Pension SSAS

You applied to register the pension scheme named above under Finance Act 2004 on 24 July 2020.

We've rejected your application under section 153(5)(h) of Finance Act 2004 as it appears that the declarations accompanying the application are false.

You declared that the establisher of this scheme isn't a dormant company. A dormant company is defined in section 279(1C) of Finance Act 2004.

From the information we have it appears that the establisher of the scheme is a dormant company.

If you have evidence that the establisher is not a dormant company, or has a legitimate reason to be a dormant company, please send it to us.

If the scheme is not registered

Please note that:

- contributions received before the scheme is registered won't meet the conditions for tax relief and exemptions
- we will treat transfers received from a registered pension scheme into this scheme before it is registered as unauthorised payments

If you continue to operate the pension scheme without registering, it will not:

- be governed by the tax regime for registered pension schemes
- meet the conditions for tax relief and exemptions

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Appealing against our decision

If you don't agree with our decision, you can appeal against it.

If you want to appeal, you should write to us at the address at the top of this notice. You must do so within 30 days of the date of this notice, giving your reasons why you do not agree with our decision. Please include any more information that you want us to consider.

If you appeal we'll consider the information you send us and try to reach an agreement with you. If we can't agree, you can:

- ask for an HMRC officer not previously involved in the matter to review our decision
- make an appeal to an independent tribunal

If you ask for a review, you can still make your appeal to the tribunal after the review has finished.

For more information about appeals and reviews, go to **www.gov.uk/tax-appeals** or phone the number at the top of this notice. You can find out more about tribunals on the Tribunals Service, go to **www.justice.gov.uk/tribunals/tax** or you can phone them on 0300 123 1024.

If we do not hear from you within 30 days of the date of this notice we will take this to mean that you agree with our decision.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information, go to **www.gov.uk/hmrc/your-charter**

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours faithfully

John Bhandal
HMRC Pensions

If you need extra support, go to **www.gov.uk/dealing-hmrc-additional-needs** For example if you have a disability, a mental health issue, or do not speak English/Welsh.