

**Pension Schemes Services**

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**Date** 20 May 2015  
**Our ref** PSR/Appeals/MW/  
**Your ref**

Dear Sirs

**JACKHAMS03 – PSTR:- 00746550RN**

**Appeal against penalty for the late submission of the 2013-14 Registered Pension Scheme Return.**

I refer to your letter of 27 April 2015 appealing against the penalty imposed for the late submission of the Registered Pension Scheme Return.

I have considered your appeal against the penalty issued for the late submission of the return for tax year ending 5 April 2014 but I am unable to agree that you have grounds for appeal. This is because it is the responsibility of the Scheme Administrator to ensure that the return is submitted on time and our notices state the timescale for submitting the return. We did issue penalty notices to you once the filing deadline had passed so you should have been aware that the return had not been submitted on time.

This office does not consider a communication failure to be outside the control of the scheme administrator. If the trustees did not respond to the e-mails sent then a telephone call or letter should have been made.

Therefore, please withdraw your appeal.

If you do not agree with my decision, you can either:

- Ask for the decision to be reviewed by an HMRC officer not previously involved in the matter, or
- make an appeal to an independent tribunal.

You must do this within 30 days from the date of this letter.

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

If you would like us to carry out a review, write to me at the above address within 30 days of the date of this letter.

If you want to appeal to the tribunal, you must send your appeal to the Tribunals Service within 30 days of the date of the letter.

You can find further information about reviews and appeals on the HMRC website

**[www.hmrc.gov.uk/dealingwith/appeals.htm](http://www.hmrc.gov.uk/dealingwith/appeals.htm)** You can find out more about tribunals on the Tribunals Service Website, **[www.tribunals.gov.uk.uk/tax/](http://www.tribunals.gov.uk.uk/tax/)** or you can phone them on **0845 223 8080**.

If I do not hear from you and you do not appeal to the tribunal then I will treat your appeal as settled under Section 54(1) of the Taxes Management Act 1970. I will do this based on my current view, therefore you will still have to pay the penalty.

Yours sincerely



**Mrs M A Wells**  
Pension Schemes Services

**Direct Dial** 0300 563711

To learn more about your rights and obligations go to [hmrc.gov.uk/charter](http://hmrc.gov.uk/charter)