



HM Revenue  
& Customs

Pension Practitioner Com Limited  
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## Pension scheme registration

Inheritance Tax, Trusts, and Pensions  
Pensions  
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Nottingham  
NG2 1BD

Phone 0300 1231079  
Monday to Friday 9.00am to 5.00pm

Web [www.gov.uk](http://www.gov.uk)

Date 30 June 2016  
Our ref 00831641RM/R  
PSTR 00831641RM

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### Notice to provide 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 and I am issuing it under Section 153A of the Finance Act 2004.

#### Kershon Ltd Pension Scheme

Thank you for your application on 29 June 2016, to register the pension scheme named above under the Finance Act 2004.

To help us decide whether or not to register the pension scheme we need you to give us some information and documents. HMRC believe these are reasonably required in order to consider this application for registration and decide whether or not the pension scheme should be registered.

This notice means that by law you must let HMRC have the information and the documents asked for on the attached schedule by 14 August 2016. Please send the information and documents by post.

If you feel you cannot do what this notice asks, or you cannot respond within the timescale specified, please contact us as soon as possible by writing to the address above or by emailing us at [pensions.compliance@hmrc.gsi.gov.uk](mailto:pensions.compliance@hmrc.gsi.gov.uk)

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

If you do not fully comply with this notice within the time limit set out, HMRC can decide not to register the pension scheme.

Please take care when doing what this notice asks. If you carelessly or deliberately provide inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. A penalty for such an inaccuracy would be charged under Section 153E of the Finance Act 2004. We will not charge a penalty if you tell us about the inaccuracy at the time you provide the information or produce the document. If you later find an inaccuracy you must tell us straight away.

#### Appealing against this notice

You cannot appeal against this notice but you are able to appeal against any decision to not register the pension scheme. HMRC give details of how to appeal when issuing notices advising of a decision not to register.

## **More information**

Enclosed is 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 replying please use the address shown above, quoting the submission reference. HMRC will need to keep all of the documents you send us so please make sure you keep any copies you need for your own records.

When you have given HMRC this information we will write to you and let you know our decision in respect of your application. If HMRC need more information in order to reach a decision, we will write to you and tell you what we need.

John Bhandal  
HMRC Pensions