



HM Revenue & Customs

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Pension Schemes Services
HM Revenue and Customs
BX9 1GH

Phone 03000 519 617

Web www.gov.uk

Date 7 July 2022
Our Ref APSS530
PSTR 20003490RT

Dear Sir or Madam

Notice to provide information and produce documents about becoming a scheme administrator for a pension scheme

This letter is an information notice. It is a legal request for information or documents. I am issuing this notice under Paragraph 1 of Schedule 36 to the Finance Act 2008.

Pension scheme name: Neasham Investment SSAS

We are writing to you following your acceptance of becoming a new scheme administrator for Neasham Investment SSAS on 5 July 2022.

What you need to do

You need to give us some information and documents to support your role as scheme administrator for the pension scheme named above.

This notice means that, by law, you must let us have the information and the documents asked for on the enclosed schedule by 21 August 2022. Please send the information and documents by post to the address at the top of this letter.

Please put the pension scheme tax reference (PSTR) on the first page of your reply.

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

If you cannot do what this notice asks or you cannot reply by the date specified, please contact us now by:

- writing to the address at the top of this letter
- emailing us at 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 by 21 August 2022, we may consider de-registering the scheme.

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

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. We will do this under Schedule 36 of the Finance Act 2008.

We will not charge a penalty if you tell us about an inaccuracy at the time you provide 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

If you have any questions once you have read this, please phone us on 03000 519 617.

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

Direct Dial 03000 519 617

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 what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.



Information notices

We've given you this factsheet because we've given you an information notice.

If you need help

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell the officer that's contacted you. We'll help you in whatever way we can. For more information about this, go to www.gov.uk and search for 'get help from HMRC if you need extra support'.

You can also ask someone else to deal with us on your behalf, for example, a professional adviser, friend or relative. We may however still need to talk or write to you directly about some things. If we need to write to you, we'll send a copy to the person you've asked us to deal with. If we need to talk to you, they can be with you when we do, if you prefer.

What is an information notice

An information notice is a document that legally requires a person to give us certain information and/or documents. We can issue a notice to check your tax position or help us to collect a tax debt.

When we use an information notice

If we're checking your tax position, we'll normally ask you to help by giving us the information and documents that we need. If you do not do this, we may give you an information notice.

In some circumstances, we may ask the independent tribunal that deals with tax to approve the issue of an information notice. We'll tell you if the notice we give you has been approved by the tribunal.

Sometimes we may need to give an information notice without having asked for the information or documents first.

What the information notice will tell you

The information notice will tell you:

- what documents and/or information you'll need to give us
- how and when to give us what we need
- about any appeal rights

What we can ask for in an information notice

We can ask for any information and/or documents if we believe they're relevant to our check and that it's reasonable to ask for them.

What we cannot ask for in an information notice

We cannot use an information notice to ask you to give us information or documents:

- that are not in your possession and you cannot get the documents, or copies from whoever holds them
- that relate to the tax position of a person who died more than 4 years before the notice is issued
- that have been created as part of the preparation for a tax appeal
- that are concerned exclusively with a person's physical, mental, spiritual or personal welfare
- that are privileged communications between lawyers and clients for the purpose of getting or giving legal advice
- if you're an auditor, tax adviser or journalist and the information or documents have been created for the purposes of your profession

- if you're the subject of journalistic material and the information or documents have been created by a journalist for the purposes of their profession

The rules about what information and documents fall into these categories, especially personal or privileged communications, can be complicated. If you think that anything we have asked for may fall into these categories, please discuss this with the officer dealing with the compliance check.

What to do if you disagree with an information notice

If we send you an information notice and you think the request is unreasonable or not relevant to the check, please tell the officer that sent you the information notice. They will carefully consider what you say. If they still think they need the information and/or document, they will tell you why. If you still think that the request is unreasonable or not relevant to the check, you can appeal to the independent tribunal that deals with tax appeals. We'll tell you how to do this.

You cannot appeal against an information notice that has either been approved by an independent tribunal or is a request for statutory records that relate to any of the following:

- supply of goods or services
- importation of goods from a place outside the UK in the course of carrying on a business

Statutory records are the records that tax laws say a person must keep. If you need more time to give us what we've asked for, you should contact the officer that sent you the information notice.

Asking another person for information about you

If you cannot or do not provide us with what we've asked for, we may need to get it from another person. If this is the case, we'll normally ask for your permission before we contact them.

If we ask another person for information, we will not reveal any more about you than is necessary to get the information we need. If we ask for your permission and you do not want to give it, you do not have to, but please tell us why. If you do not give permission and we still need to get the information, we'll normally ask the independent tribunal that deals with tax to approve the issue of an information notice.

Sometimes we may need to give another person an information notice without asking you for the information or documents first.

We do not need approval from you or the tribunal if we need to ask another person for statutory records that relate to:

- the supply of goods or services
- the importation of goods from a place outside the UK in the course of carrying on a business

What happens if you do not comply with an information notice

If you do not comply with the information notice by giving us everything that the information notice asks for, we may charge you a £300 penalty.

If you've still not complied with the notice by the time we've issued the £300 penalty, we may then charge you daily penalties of up to £60 a day for each day that you do not comply. We may then charge you a penalty based on the amount of tax that you owe us. This type of penalty must be authorised by the independent tribunal that deals with tax.

We will not charge you a penalty if we agree that you have a reasonable excuse for not complying with the information notice. However, we'll still ask you to provide the information, documents (or replacement documents) within an agreed timescale.

A reasonable excuse is something that stopped you from meeting a tax obligation on time which you took reasonable care to meet. It might be due to circumstances outside your control or a combination of events. Once the reasonable excuse has ended, you must put things right without any unnecessary delay.

Whether you have a reasonable excuse depends upon the circumstances in which the failure occurred and your particular circumstances and abilities. This means that what is a reasonable excuse for one person may not be a reasonable excuse for someone else. If you think you have a reasonable excuse, please tell us. Examples of reasonable excuse may include when:

- you've been seriously ill
- someone close to you has died
- you've lost the documents in a fire or flood

Penalties for giving inaccurate information or documents

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. We will not charge you 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 without delay.

Concealing, destroying or disposing of documents

We may charge you a penalty if you or another person acting on your behalf conceals, destroys or disposes of any document that we:

- have asked for in an information notice
- told you that we intend to ask for in an information notice

It's a criminal offence to conceal, destroy or dispose of any document that we:

- have asked for in an information notice that has been approved by the tribunal
- told you that we intend to ask for in an information notice that has been approved by the tribunal

We may carry out a criminal investigation with a view to prosecution if you or someone acting on your behalf commits this offence.

What happens if you give us information that you know to be untrue

We may carry out a criminal investigation with a view to prosecution if you:

- give us information that you know to be untrue, whether verbally or in a document
- dishonestly misrepresent your liability to tax or claim payments to which you are not entitled

More information

If you're not happy with our service tell the person or office you've been dealing with. They'll try to put things right. If you're still not happy, they'll tell you how to make a formal complaint.

This factsheet is one of a series. For the full list, go to www.gov.uk and search for 'Compliance checks factsheets'.

Our privacy notice

Our privacy notice sets out the standards that you can expect from us when we ask for information or hold information about you. Go to www.gov.uk and search for 'HMRC Privacy Notice'.



Documents or information required for Neasham Investment SSAS

- 1 You've declared online that you're a fit and proper person to be the scheme administrator and that you have a working knowledge of pension scheme administrator duties and liabilities.

HMRC needs to be satisfied that you will properly carry out the reporting and operational duties of a scheme administrator. Therefore, please let HMRC have details of your previous roles as a scheme administrator fulfilling these duties, together with details of your employers, the length of time and nature of the schemes that you've administered.

This will allow you to demonstrate that you'll be able to properly fulfil the role of a scheme administrator for your pension scheme.
- 2 The letter of appointment signed by the trustees appointing you as the scheme administrator with a copy of the agreement signed by you and the trustees, as evidence of your acceptance of the appointment to the role of scheme administrator.

