



**HM Revenue
& Customs**

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Stacey Lunnon
The Practitioners Partnership LP
48 Chorley New Road
BOLTON
BL1 4AP

RECEIVED
09 APR 2018

**Business Tax Operations Unit
HM Revenue and Customs
BX9 1GH**

Phone 0300 123 1079

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Date 6 April 2018
Our Ref GEN/APPEALS/SS
PSTR 00245076RK

Dear Ms Lunnon

Pension Scheme Name: R Bragman Limited Directors Pension Scheme

Thank you for your letter of 28 February 2018. You are appealing against the penalty that we charged you for submitting your Registered Pension Scheme Return late for the year ended 5 April 2017. You have told us that there was a reasonable excuse for this.

I have read your letter and I agree that there was a reasonable excuse in this instance.

Your appeal is agreed under Section 54 Taxes Management Act 1970. We have therefore reduced the penalty to nil.

This agreement applies unless you tell me in writing that you do not want it to. You have 30 days from the date of this notice to tell me.

Yours sincerely

Shannon Seymour
Administration Officer

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