

HM Revenue & Customs
Pension Scheme Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BG

28th February 2018

To whom it may concern,

Charge Reference: XLR00000128389
Pension Scheme Tax Reference: 00245076RK
Re: Notice of Penalty Charge and Notice to Pay
Scheme: R Bragman Ltd Directors Pension Scheme
Administrator: Mr S R Bragman – A0039026

We act in the capacity of Practitioners to the above SSAS pension scheme on behalf of the Administrator, Mr Bragman.

Mr Bragman has contacted us in relation to the penalty charge he received (copy attached).

Mr Bragman has been in ill health for the past year. As practitioners it was our obligation to file the 2017 pension scheme return on-line. We tried to contact Mr Bragman during the period to submit the return as we required up to date investment values, but we were unaware of Mr Bragman's ill health.

We have now spoken to Mr Bragman who thankfully is in better health and we have submitted the outstanding pension scheme return online for 2017.

We write to appeal on behalf of Mr Bragman to waive the late filing penalty.

We look forward to hearing from you.

Yours faithfully,



Stacy Lunnon
Pension Practitioner
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