



**HM Revenue
& Customs**

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Date 30 June 2015
Our ref PSTR 00810289RE/Audit/MWS

Dear Sirs

Notice to provide information and produce documents about Roseland Securities 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.

I believe this is reasonably required. In our letter informing you that the pension scheme had been registered, we stated that we may carry out checks to ensure that the scheme continues to meet the criteria to be a registered pension scheme for tax reliefs and exceptions.

This notice means that by law you as scheme administrator must let me have the information I have asked for on the attached schedule by **14 August 2015**. Please send the documents to me by post. I am issuing this notice under Paragraph 1 of Schedule 36 to the Finance Act 2008.

If you feel it cannot do what this notice asks, or you cannot respond within the timescale it sets out, please contact me as soon as possible.

You can appeal against this notice. You can also appeal against any requirement to produce other documents or information. You cannot appeal against any requirement to produce documents or provide information that relates to your statutory records. You must appeal within 30 days of the day you receive this notice. Any appeal must be sent to me in writing and state the grounds of appeal.

I will, if possible, try to settle your appeal by agreement with you. If we cannot do this, I will write and tell you why and offer you a review by a person not previously involved in your appeal. I will also tell you about your right to an independent tribunal. You can find further information in fact sheet HMRC1. The fact sheet can be found on our website at www.hmrc.gov.uk/factsheet/hmrc1.pdf or by phoning the Self Assessment Orderline on 0845 900 0404.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



You may not wish to appeal, or your appeal may be settled and you are still required to produce documents or provide information. If you do not comply with this notice, you may become liable to a standard penalty of £300. If you have still not complied with this notice after I have assessed the standard penalty you may be liable to a daily penalty not exceeding £60 for every day the failure continues.

There is a similar penalty if you conceal, destroy or otherwise dispose of, or arrange for this to happen to, any document specified in this notice.

You can find further information about our Compliance checks in fact sheet 2 *Compliance Checks - Requests for information and documents*. You can get this fact sheet by downloading it from our website at www.hmrc.gov.uk/compliance/cc-fs2.pdf or by phoning the Revenue and Customs Orderline on 0845 900 0404.

We have a dedicated e-mail address to which you can e-mail queries and/or contact us. The email address is pensions.compliance@hmrc.gsi.gov.uk.

When using this e-mail address to contact us please enter **Registration Audit** in the subject line of the email.

Yours faithfully


John Bhandal
Head of Compliance

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'.

Schedule

Information and documents:

- 1. Name of member (s).**
- 2. National Insurance Number of member (s).**
- 3. Date and amount of transfers into the scheme *and if any transfer value was not a monetary amount, details of the asset in question (the address if a property).***
- 4. Date and amounts of any contributions paid into the scheme *and if any contribution was not a monetary amount, details of the asset in question (the address if a property).***
- 5. Details of the scheme assets *as at no earlier than 5 April 2015 (or a copy of any audited accounts produced for the scheme since 1 January 2015) .***
- 6. Details of any pension benefits or scheme administration member payments the member(s) have received from the scheme, *including pension commencement lump sums, payments made under the flexibility provisions* and if benefits surrendered, date of surrender.**
- 7. Copy of scheme bank statements from date of registration. *Also please give the scheme's bank name, account name, account number, sort code and date the bank account was opened if these are not obvious from the statements.***
- 8. The ICO registration number for all Trustees named in the Trust Deed *in accordance with The Data Protection Act 1998 or confirmation that the exemptions apply.***