

Paul Dalton
13 College Road
Crosby
Liverpool
L23 0RJ

HM Revenue and
Customs
Pensions Schemes
Services
BX9 1GH

Date: 23 June 2020

Dear Mr Bhandal,

Submission Reference Number: S0000003640

Pension Scheme Name: SCF Limited SSAS

I would like to appeal against your decision not to tax register the above scheme.

I apologise that the information request was not returned in time for your deadline of 01 June 2020. This was due to the very unusual Covid-19 situation which has made it very difficult in respect of contacting people for certain information, communicating and unexpected postal delays as I am sure you are aware of.

I hope that you will reconsider your decision and proceed with the tax registration of my scheme.

I look forward to hearing from you.

Kind regards

Paul Dalton

Enc.