

Mark Roberts  
115 Raven Meols Lane  
Formby  
Liverpool  
L37 4DD

HM Revenue and Customs  
Pensions Schemes Services  
BX9 1GH

Dear Mr Bhandal,

**Submission Reference Number: S0000004026**  
**Pension Scheme Name: Smart Broker 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 to you in time for your deadline. This was due to a number of factors, one of which was moving my office which proved a little difficult due to this unusual Covid-19 virus situation. This lead to unexpected delays with communication set up and postal delays which I am sure you are aware of.

I hope that you will reconsider your decision and proceed with the tax registration of Smart Broker SSAS.

I look forward to hearing from you.

Yours sincerely

Mark Roberts  
Enc.

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