



**HM Revenue
& Customs**

Debt Management

HMRC

DMB 430

BX5 5AB

FAO Georgina
Registered Scheme Administrator Limited
Suite 4, 1st Floor
48 Chorley New Road
Bolton
BL1 4AP

Date 05th. December 2018

Our Ref A0145081
PSTR

Phone 03003229235/03000545924
FAX 03000 545902 *DIRECT LIN*
Web www.gov.uk

Dear Sir or Madam

The Pension Scheme Service (TPSS)

Pension Scheme name VARIOUS

Pension Scheme Tax reference number VARIOUS

Amount due £400.00

What you need to do now

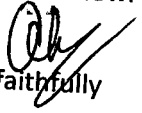
Please pay the amount shown above. You can pay by:

- ❖ Debit Card, Direct Debit, Internet Banking or Telephone Banking. **(Please use the Charge reference detailed overleaf)**

- ❖ Cheques should be made payable to **HMRC** quoting the above reference and should be sent to: HMRC Accounts Office, Victoria Street, Shipley, Bradford, BD98 1YY.

For more information about how to pay, go to hmrc.gov.uk/payinghmrc/pensionschemes.htm or phone me on the above number.

Please act now.


Yours faithfully

M. A. ALI-KHAN

Debt Management Officer

PSS fail Submit PSR Auto Penalty	CHARGE REFERENCE NUMBERS	PSTR	SCHEME NAME	AMOUNT
05.03.2018	XHR00000130114	Q0813605RK	<u>Miller SSAS</u>	£100.00
05.03.2018	XXR00000130096	00822792RS	<u>THE OPENSOFT SSAS</u>	£100.00
05.03.2018	XAR00000131081	00819861RA	<u>Averyrust Limited Pension Scheme</u>	£100.00
05.03.2018	XAR00000131064	00821857RM	<u>Julius Olajide Matthau Limited Pension Scheme</u>	£100.00
			TOTAL	£400.00

If you have lost or mislaid your user ID and password which you will need in order to log

On to the system, you can Telephone 03002003600 or the help line. They will then put you on the right track for completing the **Pension Scheme Returns**.

Please contact our helpline on 0300 123 1079 and select options 7 and 5.

Address:-

**The Pension Scheme Service,
Fitzroy House,
Castle Meadow Road,
Nottingham,
NG2 1BG**

Current scheme details

Pension Scheme Name	Averyrust Limited Pension Scheme
Deferred annuity contract / Retirement annuity contract made after 5 April 2006	No
Date scheme registered	02 Mar 2015
Name of Scheme Administrator who submitted the application for registration	Registered Scheme Administrator Limited
Scheme status	Open → wound up if applicable
Sub-scheme	No
Pension scheme structure	Single
The scheme is an investment regulated pension scheme <input type="checkbox"/>	Yes
Band of number of scheme members	2-11
Registered for Relief at source	No
Occupational pension scheme <input type="checkbox"/>	Yes
Country or Territory scheme established	United Kingdom

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Pension Schemes - Registered Pension Scheme Return

[Return to Registered Pension Scheme Return History >](#)
[Return to Pension Scheme Returns for a scheme >](#)

Details

Pension Scheme Tax Reference	00819861RA
Pension Scheme Name	Averyrust Limited Pension Scheme
Is the scheme an Occupational scheme?	Yes
Tax Year ended	05 Apr 2016
Date Submitted	21 Nov 2016
Submitted by	Pension Practitioner.Com Limited
Scheme Administrator	Pension Practitioner.Com Limited
Amended Return	No
Accounting Period	06 Apr 2015 - 05 Apr 2016

During this period, was the aggregate of payments to and from the scheme greater than £100,000?

No

Specify the aggregate of payments to and from the scheme

£0

At the end of this period, did the scheme have assets with a total value before pension liabilities greater than £400,000?

No ✓

Total value of assets before pension liabilities at the end of the period

£0 ✓

Connected Parties

At any time during the period from 06/04/2015 to 05/04/2016 did the scheme either directly or indirectly own assets that it had acquired from either:
 a. a sponsoring employer or any person connected with that employer?

No

or

b. a person who was a director of or a person connected to a director of a close company that was also a sponsoring employer?

or

c. a person who was either a sole owner or partner or a person connected with the sole owner or partner of a business which was a sponsoring employer?

or

d. a member or person connected with a member?

Declaration

I, Pension Practitioner.Com Limited declare that:

Yes

To the best of my knowledge and belief, the information given in this return is correct and complete

Yes

I understand that, if I make a false statement on this return I may be liable to a penalty, and that false statements may also lead to prosecution

Scheme Administrator ID

Scheme Administrator

Address

A0130027

Pension Practitioner.Com Limited

Daws House
 33-35 Daws Lane
 London
 NW7 4SD
 United Kingdom

info@pensionpractitioner.com

08006344862

Email address

Telephone number

[Return to Registered Pension Scheme Return](#)

05/12/2018

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HM Revenue & Customs

Scheme Name:- VARIOUS

PSTR :- VARIOUS

Administrator ID:- A0145081

According to our records the above company has been dissolved but the Pension Scheme remains open and live.

We need to establish if the pension scheme is still in operation and still has funds in it being drawn by the company's former employees or if the scheme can also be closed.

If the Pension Scheme is no longer needed, notification to wind-up a Pension Scheme can only be done by the Scheme Administrator by submitting an event report using the online system. This requirement is written into the Pensions legislation. HMRC cannot wind-up and close a scheme on their behalf or accept such instruction by any other method, written or verbal. The actual date the scheme is wound-up needs to be recorded on the event report. This is the date when there are no longer any assets held in the scheme, either the assets have been appropriated or transferred.

Instructions on how to wind-up a Pension Scheme can be found online in the Pension Scheme online guide at:

<https://www.gov.uk/government/publications/pension-schemes-online-user-guide/a-guide-to-using-the-online-service-for-scheme-administrators-and-practitioners>

More general guidance on the Pension Schemes Online Service is available in the guide at:

<https://www.gov.uk/guidance/using-the-pension-schemes-online-service>

The guide is maintained and regularly updated by HMRC to reflect any changes in the service as they arise.

The Administrator can also seek advice and help from our helpline on **0300 123 1079** and selecting **option 7 followed by option 5**.

Having no staff who are trained in administering a scheme is not a reasonable excuse and they will need to learn how to do this following the guidance above.

If an Administrator has lost or forgotten their online user id and/or password in order to log on to the system they can get these reset by contacting the helpline above.

Several penalties have been applied to the scheme because of inactivity and the requirement to submit returns by the due dates. These penalties may be mitigated if the scheme is no longer required and is wound-up. Once a scheme is wound-up the administrator will need to appeal against any penalties and provide a reason why they should not be imposed. Consideration will be given to such submissions.

Penalties will continue to be applied if an Administrator fails to submit a Pension Scheme Return or an incorrect return is made.

If there is no Scheme Administrator for the scheme, the trustees need to appoint one or apply themselves to become one (Chapter 2.2) then register and activate themselves on the online system (Chapter 2.3). Once this has been done contact the helpline and they will associate them to the scheme with their Administrator ID. PSTR (Pension Scheme Tax Reference) or the Scheme's tax approval reference number - SF reference number.

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started. Go to: www.gov.uk/personal-tax-account

To find out that you can expect from HMRC and what we expect from you, go to:

www.gov.uk/hmrc/your-charter

How to pay the tax due

There are a number of ways in which you can pay HMRC. Guidance on how to make payments to HMRC can be found on the gov.uk website, 'pension scheme administrator paying tax' (<https://www.gov.uk/pension-scheme-administrators-paying-tax>).

~~When making the tax payment the scheme administrator should include the charge~~
reference number. This enables HMRC to match the payment to the AFT return. If payment is made without quoting the charge reference the scheme administrator may get payment reminders and assessments because HMRC has not been able to match the tax payment to the AFT return.

The charge reference (also sometimes called a payment reference) is given when the AFT return has been successfully submitted. It is made up of three letters beginning with X, followed by 11 numbers.
