



**HM Revenue  
& Customs**

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**Pension Schemes Services**

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**Date** 29 January 2015  
**Our ref** PSTR 00567428RJ/RJS/INT  
**Your ref**  
**Case Ref** CFS-500639

**Web** [www.gov.uk](http://www.gov.uk)

Dear Sir or Madam

**Shire Consulting Pension Scheme**

**Tax adviser's notification**

Please find enclosed a copy of the letter that I have sent to your client today. If you have any questions about this letter please phone me on the above number.

Whichever method you choose to contact us about this check, you need to quote the case reference CFS-500639 and any other references shown above. If you write you need to use the address shown above. If you send documents you must tell us if you want them returned as we may securely destroy them after 90 days.

Yours faithfully

**Rebecca Smith**  
Compliance

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







# HM Revenue & Customs

copy

Shire Consulting Limited  
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Dear Sir or Madam

## Shire Consulting Pension Scheme

I have now completed my check of your Pension Scheme Returns for the years ended 5 April 2007, 2008, 2009 and 2010. This letter is a closure notice. Thank you for your help during my check.

I have sent a copy of this letter to your practitioner.

### My decision

I do not need to amend your returns.

My colleague, Ian Porteous, wrote to you on 3 April 2013 about making a protective assessment in respect of a potential scheme chargeable payment. This was in connection with a loan made to Shire Investments (UK) Limited during the year ended 5 April 2009.

I can confirm that no assessment has been made in respect of this matter.

### What to do if you disagree

If you disagree with our decision, you or your adviser can appeal. You need to write to us within 30 days of the date on this letter, telling us why you think our decision was wrong. We will then contact you or your adviser to try to settle the matter. If we cannot come to an agreement, we will write to you and tell you why. We will then offer to have the matter reviewed by someone who has not previously been involved. We will also tell you about your right to go to an independent tribunal.

You can find further information about your appeal and review rights in factsheet HMRC1 *HMRC Decisions – What to do if you disagree*. You can get this factsheet by downloading it

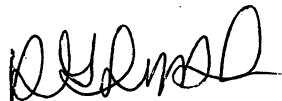
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from our website at [www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf) or by phoning our orderline on **0300 200 3610**.

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Yours faithfully



**Rebecca Smith**  
Compliance

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.