



HM Revenue
& Customs

**Wealthy/Mid-Sized Business
Compliance**
HM Revenue and Customs
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Date 19 December 2024
Our Ref PSTR00823839RH
Case Ref CFS-2343522

Dear Sir or Madam

Notice to produce documents and provide information

Where this letter refers to 'you', we mean the company.

This letter is an information notice. I am issuing it under Paragraph 1 of Schedule 36 to the Finance Act 2008. It legally requires you to give me the information and/or documents I ask you for.

Please tell me if you have any health or personal circumstances that may make it difficult for you to deal with us. We'll help you in whatever way we can.

For more information about this, go to GOV.UK and search 'get help from HMRC if you need extra support'.

I need you to send me the information and/or documents shown on the enclosed schedule.

You need to do this by 31 January 2025.

I believe that it is reasonable to ask for these items. This is so I can check your tax position and/or collect a tax debt.

How to send us the information and/or documents

Please send me your information and/or documents by post.

To do this, please send your information and/or documents to the address shown at the top of this notice.

You can send me your information and/or documents electronically if you prefer. You can email me at pensions.compliance@hmrc.gov.uk Or you can ask us to set up Dropbox for larger file sizes.

Please be aware that there are risks when communicating with us electronically. The main risk is that information sent by email could be changed or read by someone else before it

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

reaches us. Please only use email or Dropbox to contact us or send us information if you accept the risks.

You will need to confirm that you understand and accept the risks of:

- using email and/or Dropbox
- sending financial information by email and/or Dropbox
- sending attachments by email

You should confirm if you accept the risks by emailing us at the email address shown above, or by post using the address at the top of this notice. For more information about the risks, please read the enclosed factsheet DSC2, 'Corresponding with HMRC electronically'.

For more information about the types of electronic records you can send us, please read the enclosed factsheet CC/FS22, 'Sending us electronic records'. If you want further information about this, please contact me. I can get one of our data handling specialists to give you more details about:

- the types and formats of electronic data that we accept
- how to send electronic data easily and securely

If you are finding it difficult to do what this notice asks, or you need more time, please phone me as soon as possible. My phone number is shown at the top of this notice.

What will happen if you do not do what this notice asks

If you do not do what this information notice asks, we may charge you a penalty of £300.

If you do not send me what I've asked for by the time I have charged you this penalty, you may have to pay daily penalties until you send it. These can be up to £60 a day until you send me what I've asked for.

It is a criminal offence to conceal, destroy or otherwise dispose of any information and/or documents we've asked for. It is also a criminal offence to arrange for any information and/or documents to be concealed, destroyed or disposed of.

Please take care when doing what this notice asks. If you carelessly or deliberately give us a document containing an inaccuracy or give us inaccurate information, we may charge you a penalty. We can charge you a penalty of up to £3,000 for each inaccuracy.

We will not charge you a penalty if you tell us about the inaccuracy at the time you give us the document or information. If you later find an inaccuracy, you must tell us without delay.

If you disagree with this notice

You cannot appeal against having to give me the information and/or documents I have asked for that relate to your statutory records. However, you can appeal against having to give me the information and/or documents that do not relate to your statutory records.

Statutory records are the records that tax law says a person must keep.

What to do if you disagree

If you disagree with my decision, you can appeal by writing to me. You need to do this within 30 days of the date of this letter telling me why you think my decision is wrong. I will then contact you to try and settle the matter.

If we cannot come to an agreement, I will write to you to explain the reasons why and set out my current view of the matter.

You can then (either):

- have the matter reviewed by an impartial officer who works for HMRC's Solicitor's Office and Legal Services (SOLS) team and who specialises in review work
- take your appeal to an independent tribunal who will determine the matter

Most disagreements can be resolved by the SOLS team reviewing the matter, without the need to take your appeal to a tribunal. You may find their review is quicker and costs you less than taking your appeal to a tribunal.

If you disagree with the outcome of the review by the SOLS team, you can still take your appeal to the tribunal. You must do this within 30 days of the date of the letter telling you the outcome of their review.

More information about appeals and reviews

For more information about your appeal and review rights, go to www.gov.uk and search 'HMRC1' or 'disagree with a tax decision'. You can ask for a copy by calling 0300 200 3610.

Further information

For further information about this notice and what we have asked for, please read our enclosed factsheet CC/FS2, 'Information notices'.

How to contact us

If you have any questions or need to contact us about:

- this notice - please use the address, phone number and reference numbers at the top of this letter
- anything else - go to www.gov.uk and search 'contact HMRC' to find the right phone number or address

Dealing with a tax agent

If you have a tax agent or accountant, please show them this letter.

Using references and sending us documentation

If you send us any original documents or records, you must tell us that they are originals. You must also tell us, in writing, if you agree that we can securely destroy any documents or records you send us. We securely destroy documents and records 50 working days after we have digitally scanned them. This applies to copies of documents or records as well as originals. If you do not tell us that you agree, we will return everything to you except any files or folders.

If you tell us that you agree, you have the right to change your mind. If you do, you must tell us this in writing within 40 working days of the date that you sent us those documents or records.

Our standard policy is to destroy any memory sticks or other removable digital media you send us. We strongly recommend that you encrypt the data you send us, to make it more secure. Whichever method you choose to contact us, you need to quote the case reference CFS-2343522.

Yours faithfully

Stuart Ashdown

Officer of HM Revenue & Customs

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account Or you can use the HMRC app.

To find out about the service and standard of behaviour you can expect from us, go to www.gov.uk and search 'HMRC Charter'.



Customer name: D C Pension Scheme

Case reference: CFS12343522

This notice and schedule applies to all documents in your possession or power, other than documents or information that fall within Paragraph 19 of Schedule 36 Finance Act 2008 or is privileged.

Information and documents that we need

In this context 'document' means anything used to record any type of information. This includes any records held on computer, magnetic tape, optical disk (CD-ROM/DVD), hard disk, memory stick, flash drive, floppy disk or other recording media.

We need all the information and documents listed below from the date the pension scheme was registered to present date.

Pension Scheme Members

1. Details of how new members came to join the scheme including:
 - a. How were new members identified?
 - b. How were they approached or asked to join the scheme?
 - c. Were new members known to the Trustees?
2. Please provide any documents related to new members joining the scheme such as application forms, deeds etc.

Pension Scheme Trustees

3. Details of all past and present trustees including:
 - a. Names
 - b. Addresses
 - c. Date of Commencement
 - d. Date of Cessation

Transfers Into the Pension Scheme

4. Details of all transfers into the scheme to date including:
 - a. Name of the member the transfer is in respect of
 - b. The amount transferred
 - c. Details of what the transfer was i.e. cash, shares, property
 - d. The date of the transfer
 - e. Name and Pension Scheme Tax Reference number of the transferring scheme
 - f. Name of the agent/adviser who requested the transfer
5. All documentation relating to the transfer i.e. correspondence including email and their attachments, valuation reports and existing lease agreements

Transfers Out of the Pension Scheme

6. A list of all transfers out of the scheme to date including:
 - a. Name of the member the transfer was in respect of

- b. The amount transferred
 - c. Details of what the transfer was i.e. cash, shares, property
 - d. The date of the transfer
 - e. Name and Pension Scheme Tax Reference number of the receiving scheme
 - f. Name of the agent/adviser who requested the transfer
7. All documentation relating to the transfer i.e. correspondence including email and their attachments, valuation reports and existing lease agreements

Contributions into the Scheme

8. Details of all contributions into the scheme to date including:
- a. Name of the member who the contribution was made in respect of
 - b. The amount of the contribution
 - c. Date of the contribution
 - d. Nature of the contribution i.e. cash, shares, property etc.
 - e. Name of who made the contribution
9. All documentation relating to the contribution i.e. correspondence including email and their attachments, valuation reports and existing lease agreements

Advice

10. The names and addresses of all advisors who have provided advice to the pension scheme
11. Copies of all documents, correspondence, and other communications, whether internal to the company or otherwise, that relate to all advice **received by** the Administrator, Practitioner and Trustees of the pension scheme. This should include but is not limited to advice relating to transfers, contributions, investments, the sale of assets, pension scheme benefits and the administration of the scheme.
12. Copies of all documents, correspondence, and other communications, whether internal to the company or otherwise, that relate to all advice **provided by** the Administrator and/or Practitioner of the pension scheme to the Trustees and members. This should include but is not limited to advice relating to transfers, contributions, investments, the sale of assets, pension scheme benefits and the administration of the scheme.

Bank Statements

13. Copies of bank statements for all the pension scheme bank accounts from the date of establishment through to the current date



Sending us electronic records

We have given you this factsheet because we want you to send us some of your electronic records so that we can examine them as part of our compliance check.

We have also given you one of our general information factsheets. You should read that factsheet carefully, as it contains important information about giving us information and documents.

For the full list of factsheets in our compliance checks series, go to www.gov.uk and search for 'Compliance checks factsheets'.

If you need help

If you have any health or personal circumstances that may make it difficult for you to deal with this check, please tell the officer that's contacted you. We'll help you in whatever way we can. For more details, go to www.gov.uk/get-help-hmrc-extra-support

You can also ask someone else to deal with us on your behalf, for example, a professional adviser, friend or relative. We may however still need to talk or write to you directly about some things. If we need to write to you, we'll send a copy to the person you've asked us to deal with. If we need to talk to you, they can be with you when we do, if you prefer.

What we mean by 'electronic records'

Electronic records consist of information or documents that are made or stored on any electronic device or system – whether it is a commercial system or a custom made one. This includes records made or stored:

- on any type of computer, electronic cash register, or till
- using accounting software, electronic databases, or spreadsheets

We will not ask you to convert your paper records into electronic format just so that you can send them to us electronically.

The benefits of sending us your electronic records

It will be quicker and easier for us to examine your electronic records in our office. This will normally mean that we will be able to tell you sooner if we need anything else from you to carry out our check, or if we find anything wrong. It will also save you time and money because you will not have to print copies of all the records that we need to see.

Also, if we need to visit your premises or meet you to discuss our findings as part of our check, this should take less time and will allow you to get on with running your business.

If you do not want to give us your records

We will only ask for records that we need to help us carry out the compliance check. When we ask for records, we will explain what we need and why we need them.

We will normally ask you to send us the records voluntarily and we'll welcome any help that you give us. If you do not send the records voluntarily, then we may give you an information notice, which is a document that legally requires you to give us what we ask for, so that we can check your tax position. This can include electronic records. You can find more details about information notices in our factsheet CC/FS2, 'Information notices'. Go to www.gov.uk and search 'CC/FS2'.

Data handling specialists

Your electronic records will normally be examined by one of our data handling specialists. They are specially trained to help examine electronic records during a compliance check.

It will normally be the data handling specialist who contacts you to discuss your electronic records and systems. However, the officer dealing with the compliance check will have overall responsibility for the compliance check.

Data security

Your records will be safe with us and we will keep them confidential at all times. We only ever use secure and encrypted systems to transport and store your data.

How to send the records to us

There are several ways you can send us your electronic records. The data handling specialist or the person dealing with the compliance check will tell you more about this when they contact you.

Please do not send us any electronic records until you have agreed with us how you will send them.

Our privacy notice

Our privacy notice sets out the standards that you can expect from us when we ask for information or hold information about you. Go to www.gov.uk and search for 'HMRC Privacy Notice'.