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Pension Schemes Services
HM Revenue & Customs
BX9 1GH

Phone 0300 123 1079

Date of issue 16/09/2022



Submission reference number S0000014194

Pension scheme name NPD LTD SSAS

You applied to register the pension scheme named above under Finance Act 2004 on 20/07/2022.

We've rejected your application under section 153(5) of Finance Act 2004. This is because it appears that one of the directors details do not match HMRC records

Please note that:

- contributions received before the scheme named above is registered will not qualify for tax relief and exemptions
- transfers received from a registered pension scheme before the scheme named above is registered will be unauthorised payments

If you decide to continue to operate the pension scheme without HM Revenue and Customs (HMRC) registration, it will not:

- be governed by the tax regime for registered pension schemes
- qualify for tax relief and exemptions

Appealing against our decision

If you do not agree with our decision, you can appeal against it.

If you want to appeal, you should write to us at the address above within 30 days of the date of this notice, giving your reasons why you do not agree with our decision. Please include any more information that you want us to consider.

If, following your appeal, we cannot come to an agreement, we will write to you and tell you the reasons why. Within 30 days of the date of our letter, you can then either:

- ask for the decision to be reviewed by an HMRC officer not previously involved in the matter, or
- notify your appeal to an independent tribunal.

If you opt for a review, you can still notify your appeal to the tribunal after the review has finished.

Review

An HMRC officer who was not previously involved with this decision will carry out a review if you appeal. You will have the opportunity to provide any further information in support of your case. The review officer will write and tell you the outcome of the review.

More information

For more information about appeals and reviews, go to www.gov.uk/tax-appeals

If we do not hear from you within 30 days of the date of this notice, we will assume that you agree with our decision.