



HM Revenue & Customs

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HM Revenue and Customs
Pensions Schemes Services
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Phone 03000 519 617

Web www.gov.uk



Date 16 September 2022
Our Ref APSS530
SRN S0000016848

Dear Sir or Madam

Notice to give information and produce documents about an application to register a pension scheme

This letter is an information notice. It is a legal request for information and documents. I am making this request under section 153A of the Finance Act 2004.

Pension scheme name: The Smith Connelly Trust

Thank you for your application dated 13 September 2022 to register the pension scheme named above. You have applied to register the pension scheme under the Finance Act 2004.

What you need to do

To help us decide if we will register the pension scheme, you need to give us some information and documents. We believe these are reasonably required to consider your application for registration.

This notice means that, by law, you must let us have the information and the documents listed on the enclosed schedule by 31 October 2022. Please send the information and documents by post to the address at the top of this letter.

Please put your submission reference number, S0000016848 on the first page of your reply.

We need to keep all of the documents you send us. This means you need to make sure you have copies for your own records.

If you cannot do what this notice asks or reply by the date given, please contact us now. You can:

- write to the address at the top of this letter
- email us at pensions.compliance@hmrc.gov.uk

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

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

If you do not do what this notice asks by 4 November 2022, we can decide not to register the pension scheme.

Please take care when doing what this notice asks. If you carelessly or deliberately give inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. We will do this under section 153E of the Finance Act 2004.

We will not charge a penalty if you tell us about an inaccuracy at the time you give us the information or produce the document. If you later find an inaccuracy, you must tell us straight away.

What you can appeal against

You cannot appeal against this notice. You can only appeal if we send you a notification that tells you our decision not to register the pension scheme.

If we've decided not to register the pension scheme, we'll give details about how to appeal.

More information

I have enclosed factsheet PSS/FS1, 'Pension scheme registration information notices' which gives you more information about the type of notice we have sent to you. If you have any questions once you have read this, please phone us on 03000 519 617.

When you have given us the information we've asked for, we'll write to you to let you know our decision. If we need more information to make a decision, we'll write to you and tell you what we need.

If you contact us, we can deal with you more quickly if you quote our reference number and give us your contact details.

Yours faithfully

John Bhandal
HMRC Pensions

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 what you can expect from us and what we expect from you go to www.gov.uk and search for 'HMRC Charter'.



Documents or information needed for The Smith Connolly Trust

- 1 A signed and dated paper copy of the complete scheme rules and any executed amendments to the scheme rules.
- 2 A signed and dated paper copy of the completed deed establishing the scheme and any executed amendments to that deed.
- 3 If the scheme has a bank account, please tell us the:
 - account number
 - sort code
 - name of the account
 - bank statements from the date the account was opened to the current date
- 4 If there are less than 10 members give the full name, address, phone number and National Insurance number of each known intended member.
- 5 Give us:
 - details of the target membership
 - original copies of the marketing material
 - details of any web based material
 - the full names, addresses and contact details of the introducers to be used
- 6 Give us:
 - details of each proposed type of investment
 - a copy of the business plan for each proposed investment
 - the full name, address and contact phone number for each proposed investment provider

If there are currently no specific investment proposals, give the reasons why this scheme was set up and the reasons why the individuals listed under 5 above want to transfer their pension benefits to this scheme.
- 7 The projected fund value at the end of the first year of the pension scheme's existence.
- 8 Confirm if this pension scheme is intended to be offered for auto enrolment.
- 9 For each employer who is in the scheme give the following information:
 - full name
 - address
 - contact phone number
 - number of people employed
 - confirmation of whether they are registered for tax with HMRC
 - PAYE reference
 - VAT reference or a statement that the business is not VAT registered
 - corporation tax reference (if they are a company)
 - partnership tax reference (if they are an LLP or a partnership)
 - Self-Assessment tax reference (if they are an individual)
- 10 If this scheme is not:
 - an occupational scheme
 - a public service pension scheme

give us a copy of the permission under the Financial Services and Markets Act 2000 provided by the Financial Conduct Authority.

- 11 For all other persons who gave advice for setting up the pension scheme or that instructed you to set up this scheme or will be involved in the administration of the scheme if it's registered, give the following information:
- full name
 - contact address
 - contact number
 - role
 - details of how many schemes you've been instructed to set up and register with HMRC by this person

You do not need to include details of people you've already told us about in previous questions.