

Autotrade Solutions Limited
C/O Pension Practitioner.Com
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Pension Schemes Services

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Fax	03000 564565
Our reference	BDCT000010238
Date	1 December 2014

Notice to require information or documents for purpose of considering if scheme administrator is fit and proper

HMRC's records indicate that you are currently scheme administrator of one or more registered pension schemes. I am writing to you in your capacity as scheme administrator.

To be a scheme administrator of a pension scheme you need to provide certain information to HMRC.

On 1 September 2014, HMRC introduced new legislation relating to the fit and proper status of scheme administrators. As a result, HMRC are now asking you to provide some further information to allow HMRC to consider whether you are a fit and proper person to be scheme administrator.

The information notice

This letter is an information notice. It is a legal request for information and documents and I am issuing it under Section 159A of the Finance Act 2004. Please confirm that you believe that you are fit and proper to be a scheme administrator of a registered pension scheme by providing the information or documents on the attached schedule. If you tell us that you don't have a working knowledge of pension scheme administrator duties and liabilities and have appointed an adviser to assist you, you must provide details of that adviser in the space provided.

This notice means that by law you must let HMRC have the information and the documents requested on the attached schedule by 15 January 2015.

If you feel you cannot do what this notice asks, or you cannot respond within the timescale specified, please contact us as soon as possible by writing to the above address or emailing us at pensions.businessdelivery@hmrc.gsi.gov.uk

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

If you do not fully comply with this notice within the time limit set out you may become liable to a penalty of £300. If you still haven't complied with this notice after I have assessed the penalty you may be liable to a further daily penalty of up to £60 a day until you do. Such penalties would be charged under Section 159C of the Finance Act 2004.

Please take care when doing what this notice asks. If you carelessly or deliberately provide inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. A penalty for such an inaccuracy would be charged under Section 159D of the Finance Act 2004. We will not charge a penalty if you tell us about the inaccuracy at the time you provide the information or produce the document. If you later find an inaccuracy you must tell us without delay.

In addition to applying the penalties described above, if you do not comply with this notice within the time limit set out, or if the information you provide is carelessly or deliberately inaccurate or false, HMRC may consider de-registering pension schemes you are scheme administrator of under section 157 FA04.

Appealing against this notice

You can appeal against this notice. You can also appeal against any requirement to produce other documents or information. You must appeal within 30 days of the day you receive this notice. Any appeal must be sent to HMRC in writing and state the grounds of appeal.

If you are not a scheme administrator and you receive an information notice under section 159A FA04 in connection with whether the scheme administrator is a fit and proper person, you may appeal within 30 days of receiving the notice. [Section 159A(4) FA04]

You may be liable to a penalty if you fail to comply with such an information notice or obstruct a tribunal approved inspection. For more information about penalties see factsheet CC/FS2 and factsheet CC/FS3. [Section 159C FA04]

More information

When replying please use the address shown above. HMRC will need to keep all of your replies so please make sure you keep any copies you need for your own records.

If, when you have provided the information or documents, HMRC need further information from you HMRC will write to you and tell you what is needed.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to [**www.gov.uk/hmrc/your-charter**](http://www.gov.uk/hmrc/your-charter)

John Bhandal
HMRC Pensions



Information required for Autotrade Solutions Limited A0126983

- 1** If you have appointed an advisor with a working knowledge of pension scheme administrator duties and liabilities, please provide:
 - Name of individual or company acting as your advisor
 - Full address and postcode of the individual or company acting as your advisor
 - Email address of the individual or company acting as your advisor
- 2** Please provide the following details for at least one, and up to three company directors:
 - Full Name
 - Full address and postcode
 - NINO
 - UTR
- 3** Have any of the company directors been involved in tax fraud, abuse of tax repayment systems or other fraudulent behaviour including misrepresentation and/or identity theft? If yes, please provide details.
- 4** Do any of the company directors have a criminal conviction relating to finance, corporate bodies or dishonesty? If yes, please provide details.
- 5** Have any of the company directors been the subject of adverse civil proceedings relating to finance, corporate bodies or dishonesty/misconduct? If yes, please provide details.
- 6** Have any of the company directors participated in or been connected with designing and/or marketing tax avoidance or pension liberation schemes? If yes, please provide details.
- 7** Have any of the company directors been disqualified from acting as a company director? If yes, please provide details.
- 8** Have any of the company directors ever been declared bankrupt? If yes, please provide details.
- 9** Have any of the company directors ever been disqualified from acting as a pension scheme trustee? If yes, please provide details.