



HM Revenue & Customs

**Wealthy/Mid-Sized Business
Compliance**
HM Revenue and Customs
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Date 7 October 2024
Our Ref PSTR00823839RH
Case Ref CFS-2343522

Dear Sir or Madam

D C Pension Scheme.

I am writing to you as the Administrator of the D C Pensions Scheme (PSTR00823839RH) to inform you that I am opening a check of the tax position of the pension scheme return for the year ended 5 April 2023.

As part of this check I am requesting the information and documents listed below. If you feel you are not able to provide the requested information and documents by the date below, please contact me as soon as possible on the telephone number or e-mail at the top of this letter.

Please provide the following information:

1. A copy of the pension scheme trust deed setting up the scheme and copies of any subsequent amended trust deeds.
2. A list of members of the scheme to include their names and addresses.
3. A schedule of the scheme assets held on 6 April 2022 setting out the type of each asset and approximate value.
4. A schedule of the scheme assets held on 5 April 2023 setting out the type of each asset and approximate value.
5. Please provide details of any assets acquired or disposals during the year ending 5 April 2023. If the acquisition/sale involved a connected party, please provide full details of how the asset was valued.

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

6. If any of the assets are properties please explain the nature of the property or properties, i.e. are they residential or commercial and provide a copy of the lease or leases.
7. If any scheme property is residential and is classed as taxable property as defined in Schedule 29A of Finance Act 2004 please provide the member's full names and addresses, National Insurance Numbers and/or UTRs
8. Can you confirm that where rents are due to the scheme that they have been paid in accordance with the relevant agreements. If rents have not be paid in accordance with the agreements, please advise what amounts are outstanding and the period they relate to also advising what action the scheme has taken or is taking to rectify the position.
9. If any of the assets are loans, please provide a copy of the loan agreement(s) and copies of any loan charge documentation in respect of the loan.
10. In respect of any loans can you confirm that all monies due under the loan agreements have been paid in accordance with the agreements. If there are repayments outstanding, please advise what the amounts are and the period they relate to. Please also explain what action the scheme is taking/has taken to recover the debt.
11. If the assets are shares, please say whether they are quoted or unquoted. In respect of the shares please advise me of the name of the company, the number of shares acquired and sold and the purchase/sale price.
12. If unquoted shares are held, please provide a copy of any valuation carried out in respect of those shares.
13. Copies of the scheme bank account bank statements covering the period 06 April 2022 to 05 April 2023.

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 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

Please reply by 11 November 2024. If you can't reply by this date, then let us know.

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'.

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