



HM Revenue
& Customs

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Pension scheme registration

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Our ref 00831607RY/R
PSTR 00831607RY

Notice to provide 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 and I am issuing it under Section 153A of the Finance Act 2004.

Elliot James Pension Scheme

Thank you for your application on 28 June 2016, to register the pension scheme named above under the Finance Act 2004.

To help us decide whether or not to register the pension scheme we need you to give us some information and documents. HMRC believe these are reasonably required in order to consider this application for registration and decide whether or not the pension scheme should be registered.

This notice means that by law you must let HMRC have the information and the documents asked for on the attached schedule by 21 August 2016. Please send the information and documents by post.

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 address above or by emailing us at pensions.compliance@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, HMRC can decide not to register the pension scheme.

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 153E 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 straight away.

Appealing against this notice

You cannot appeal against this notice but you are able to appeal against any decision to not register the pension scheme. HMRC give details of how to appeal when issuing notices advising of a decision not to register.

More information

Enclosed is 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 replying please use the address shown above, quoting the submission reference. HMRC will need to keep all of the documents you send us so please make sure you keep any copies you need for your own records.

When you have given HMRC this information we will write to you and let you know our decision in respect of your application. If HMRC need more information in order to reach a decision, we will write to you and tell you what we need.

John Bhandal
HMRC Pensions

Documents or information required for Elliot James Pension Scheme

- 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 provide bank statements from the date of establishment to present.
- 4** If this is intended to be a single member occupational scheme, the full name, address, contact phone number and National Insurance number of the intended member.
- 5** If this is not a single member scheme, please confirm how many members you expect the scheme to have in the first 12 months.
If there are less than 10 members please give the full name, address, phone number and National Insurance number of each known intended member.
- 6** Please give the:
 - 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
- 7** Please give:
 - 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
- 8** The projected fund value at the end of the first year of the pension scheme's existence
- 9** What is the nature of the scheme establisher's business? Is the employer trading?

If the scheme establisher is an individual please give their full name, address, contact phone number, National Insurance number and Self Assessment Unique Taxpayer Reference (UTR).
- 10** Please confirm if this pension scheme is intended to be offered for auto enrolment. If so, will it be a Master Trust?
- 11** For each employer adhered to the scheme please give:
 - their full name
 - address
 - contact phone number
 - number of people employed
 - confirmation of whether they are registered for tax with HMRC
 - the PAYE reference
 - the VAT reference or a statement that the business is not VAT registered
 - the corporation tax reference (if they are a company)
 - the partnership tax reference (if they are an LLP or a partnership)
 - the self-assessment tax reference (if they are a sole trader)
- 12** If this scheme is neither an occupational pension scheme nor a public service pension scheme, for example a personal pension scheme, a copy of the permission under the Financial Services and Markets Act 2000 provided by the Financial Conduct Authority.
- 13** Please give the full name, contact address and contact number of all:
 - other persons involved in the administration of this pension scheme, including all trustees
 - persons who provided advice relating to the setting up of the pension scheme
- 14** The Data Protection Act 1998 requires every organisation that processes personal information to register with the Information Commissioner's Office (ICO), unless they are exempt. Failure to do so is a criminal offence. Please provide the ICO registration number for all Trustees named in the Trust Deed.
- 15** Please confirm if this scheme is intended to operate relief at source.

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.