



HM Revenue
& Customs

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Pension Schemes Services
HM Revenue and Customs
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Date 17 July 2018
Our Ref APSS530
PSTR 00841305RC

Dear Sir or Madam

Notification of rejection for registration for tax relief and exemptions

Scheme name: GIS Evans Haig Pension Scheme

You applied to register the pension scheme named above under Finance Act 2004 on ~~29 March 2018.~~

We have rejected your application in under section 153(5) of Finance Act 2004 as it appears that The scheme has been rejected following your letter of 7 June 2018.

If the scheme is not registered

Please note that:

- contributions received before the scheme is registered won't meet the conditions for tax relief and exemptions
- we will treat transfers received from a registered pension scheme into this scheme before it is registered as unauthorised payments

If you continue to operate the pension scheme without registering, it will not:

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

Appealing against our decision

If you don't agree with our decision, you can appeal against it.

If you want to appeal, you should write to us at the address at the top of this notice. You must do so 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 you appeal we'll consider the information you send us and try to reach an agreement with you. If we can't agree, you can:

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

