

## HM Revenue & Customs

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Page 1 of 2 / 0001762 / 0004905

Date

20 November 2020

PSTR 20003562RX

Dear Sir or Madam

## Notification of registration for tax relief and exemptions

We have registered Glenrands SSAS on 18 November 2020. Tax relief and exemptions are due from this date.

This letter is a formal notification from HM Revenue and Customs. It tells you that we acknowledge you've registered the above pension scheme for tax reasons only and declared that the scheme is liable to pay tax. This letter has no other legal meaning.

Your Pension Scheme Tax Reference (PSTR) is 20003562RX. You should use this when you want to view the scheme details online and in all future communications with us.

## Your pension scheme

On your application for registration you've shown that the scheme is an occupational and investment-regulated pension scheme. If the scheme stops being investment-regulated and/or changes its pension scheme structure, then you must tell us about the change using an event report. If there are any changes to the declarations you gave when applying to register the scheme, you should tell us as soon as possible.

An occupational pension scheme is defined in section 150(5) of the Finance Act 2004 as "a pension scheme established by an employer or employers and having or capable of having effect so as to provide benefits to or in respect of any or all of the employees of:

- that employer or those employers
- any other employer

whether or not it also has or is capable of having effect so as to provide benefits to or in respect of other persons".

As you've told us that this is an occupational pension scheme, we expect a genuine employer to have established the scheme. If this isn't the case, we may de-register the scheme.

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

