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Date 11 July 2014

Dear Sir or Madam

IPM FACILITIES LIMITED PENSION SCHEME

On 10 April 2014 we sent you a notice under Section 153A of the Finance Act 2004 asking you to give us further information and documents. Because we didn't receive those documents by the date specified of 25 May 2014 we rejected the application in accordance with Section 153(5)(d) of the Finance Act 2004.

We received your response on 28 May 2014 but as this was after the date specified the decision to reject the scheme stands.

Appeals

If you do not agree with our decision, you can appeal against it.

If you want to appeal, you should write to us at the address above within 30 days of the date of this notice, giving your reasons why you do not agree with our decision. If you have any further information that you want us to consider, please send that to us as well.

If you appeal we will consider any further information you send and try to reach agreement with you. If we cannot agree, you can:

- ask for our decision to be reviewed by an HMRC officer not previously involved in the matter
- notify your appeal to an independent tribunal

If you ask for a review, you can still notify your appeal to the tribunal after the review has finished.

For more information about appeals and reviews go to www.hmrc.gov.uk/dealingwith/appeals.htm or phone the number on this notice. You can find out more about tribunals on the Tribunals Service website, go to www.justice.gov.uk/tribunals/tax/ or you can phone them on **0845 223 8080**.

If we do not hear from you within 30 days of the date of this notice we will assume that you agree with our decision.

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

John Bhandal
HMRC Pensions

