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**Date** 2 May 2014

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## Notification of rejection for registration for tax relief and exemptions

### Jason P Thorpe SSAS Pension

You applied to register the pension scheme named above under the Finance Act 2004 on 9 January 2014.

In your application you indicated that this scheme is an occupational pension scheme. An occupational pension scheme is defined in section 150(5) of the Finance Act 2004.

We have rejected your application in accordance with section 153(5)(a) of the Finance Act 2004 as the information in the application appears to be incorrect. This is because the pension scheme does not appear to have been established by an employer or employers. If you can provide evidence that the scheme was established by an employer or employers, you should let us know.

#### Please note

- Contributions received before the scheme is registered won't qualify for tax relief.
- Transfers received from a registered pension scheme before the scheme is registered will be unauthorised payments.

If you decide to continue to operate the pension scheme without HM Revenue & Customs (HMRC) registration, it will not:

- be governed by the tax regime for registered pension schemes
- qualify for tax relief

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 our website [www.hmrc.gov.uk/dealingwith/appeals.htm](http://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 [www.tribunals.gov.uk/tax/](http://www.tribunals.gov.uk/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](http://www.gov.uk/hmrc/your-charter)

Kirsty Allsopp  
HMRC Pensions