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Gemma Knight
SIPP Manager
Business Banking Customer Support Brighton - SIPP Team
Nat West
The Royal Bank of Scotland Group
149 Preston Road
Brighton BN1 6AS

By E-mail and by First Class Recorded Delivery

09 December 2016

Dear Gemma,

**Property Address: Thorpe Meadows Equestrian Centre, Carr Lane, Eastcroft Road,
Crowle, North Lincs, DN17 4BF
SIPP Team Case Reference: GE687**

I refer to your correspondence with Jason Thorpe in relation to the mortgage offer on the above property.

I confirm that the applicant is registered with HMRC. Please find the HMRC Tax Registration Letter enclosed.

The applicant provides retirement benefits to employees.

Contributions are made by an employer.

The pension scheme rules do not permit assignment of a member's interest under the scheme.

I trust that this is satisfactory for your purposes.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'B. M. Davis', with a stylized flourish at the end.

Brad Davis
For Pension Practitioner. Com

Enc.

Pension Practitioner.Com Limited

Daws House

33-35 Daws Lane

London

United Kingdom

NW7 4SD

Pension Practitioner .Com Limited

Daws House, 33-35 Daws Lane,
London. NW7 4SD.

Signed: *B.M. Daws* Dated: *09 DECEMBER 2016*
CERTIFIED AS A TRUE COPY

OF THE ORIGINAL

HMRC Reg: 00005886

HMRC Money Laundering Reg: 12527917

BRAD DAWES
B.M. Daws
SCHEME ADMINISTRATOR

Pension Schemes Services

Fitz Roy House

Castle Meadow Road

Nottingham

NG2 1BD

Notification of registration for tax relief and exemptions

We have registered Jason P Thorpe SSAS Pension on 18 July 2014. Tax relief and exemptions are due from this date.

Your Pension Scheme Tax Reference (PSTR) is 00812447RM. You should use this when you want to view the scheme details online and in all future communications with us.

On your application for registration you indicated that the scheme is an occupational and investment-regulated pension scheme. If the scheme ceases to be investment-regulated and/or changes its legal structure, then you must tell us about the change on an event report. If there are any other changes, to any factor regarding a declaration or confirmation you gave when applying to register the scheme, please 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 have indicated that this is an occupational pension scheme, we expect a genuine employer to have established the scheme. If this is not the case, we may deregister the scheme.

Responsibilities of the scheme administrator

As part of the registration process you declared that as the scheme administrator you will comply with section 270(3) of the Finance Act 2004. This means that you:

- understand that you will be responsible for carrying out the functions conferred or imposed on the scheme administrator by and under this section
- intend to carry out those functions at all times, whether resident in the UK or another state which is a European Union member state or a non-member European Economic Area state

If you do not comply with section 270(3), we may deregister the pension scheme.

Authorised transfers

When you applied you confirmed that:

- the pension scheme rules do not directly or indirectly entitle any person to unauthorised payments
- the pension scheme will not be administered in a way that knowingly entitles any person to unauthorised payments

You must ensure that any transfer of sums and assets out of the pension scheme is a recognised transfer in accordance with section 169 of the Finance Act 2004. Any transfer that is not a recognised transfer would be deemed to be an unauthorised member payment.

An unauthorised member payment would be a scheme chargeable payment. As scheme administrator of the pension scheme you would be liable to a charge to Income Tax of up to 40% of the unauthorised payment, known as the scheme sanction charge.

You can get detailed guidance on pension liberation, which you may find useful in deciding if you should action a transfer request, from The Pensions Regulator. Go to www.thepensionsregulator.gov.uk

If an individual wants to transfer into your scheme from another registered pension scheme, the transferring scheme may approach us to establish the status of your scheme.

Deregistration

We may carry out checks to ensure that the pension scheme continues to meet the criteria to be a registered pension scheme for tax relief and exemptions.

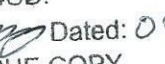
If we identify that any of the criteria in section 158 of the Finance Act 2004 apply then we may deregister the pension scheme. If that should happen, you will be liable to a deregistration tax charge of 40% of the total of:

- the amount of any sums held for the purposes of the pension scheme immediately before it ceased to be a registered pension scheme
- the market value at that time of any assets held for the purposes of the pension scheme

You can get more information on recognised transfers, unauthorised payments and deregistration in the Registered Pensions Schemes Manual (RPSM). Go to www.hmrc.gov.uk/manuals/rpsmmanual

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BRAD DAVIES

B.M. 

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