



HM Revenue & Customs

J319B2008B6MAA0000009062001004404000

KARL DENNAR PEDERSEN

Highview
Forches Hill
Stokeinteignhead
Devon
TQ12 4QX



HM Revenue and Customs
Pensions Schemes Services
BX9 1GH

Phone 03000 519 617

Web www.gov.uk

Date 4 November 2019
Our Ref APSS530
SRN S0000002857

Dear Mr PEDERSEN

Notice to provide information and produce documents about an application to register a pension scheme

This letter is an information notice. It is a legal request for information and documents. I am making this request under section 153A of the Finance Act 2004.

Pension scheme name: KDP Media SSAS

Thank you for your application dated 30 October 2019 to register the pension scheme named above. You have applied to register the pension scheme under the Finance Act 2004.

What you need to do

To help us decide if we will register the pension scheme, you need to give us some information and documents. We believe these are reasonably required to consider your application for registration.

This notice means that by law you must let us have the information and the documents asked for on the attached schedule by 19 December 2019. Please send the information and documents by post to the address at the top of this letter.

Please put your submission reference number, S0000002857 on the first page of your reply.

We need to keep all of the documents you send us, so please make sure you have copies for your own records.

If you can't do what this notice asks or you can't reply by the date specified, please contact us now by:

- writing to the address at the top of this letter
- emailing us at pensions.compliance@hmrc.gsi.gov.uk

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



Pension scheme registration information notices

We have given you this factsheet because we have given you a pension scheme registration information notice.

What is a pension scheme registration information notice

This is a document that legally requires a person to give us certain information and documents to allow us to decide whether or not to register a pension scheme.

When we use a pension scheme registration information notice

We will send an information notice to help us decide whether or not to register a pension scheme. This could be to the scheme administrator, or to another person.

What the pension scheme registration information notice will tell you

The information notice will tell you:

- what information and documents you will need to give us
- how and when to give us what we need
- about any appeal rights

What information and documents we can ask for in a pension scheme registration information notice

We can ask for information and documents if we believe it is reasonable to ask for them because they are relevant in helping us to decide whether or not to register a pension scheme.

If you think that something we have asked for is unreasonable or not relevant to that decision, please tell the officer that sent you the information notice. They will consider your reasons carefully and if they still think they need it, they will tell you why.

Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this information notice, please tell the officer that issued the notice. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay. If you use Text Relay by textphone dial 18001 + number, by phone dial 18002 + number

For more information go to hmrc.gov.uk/contactus/particular-needs.htm

If you need help or more information

If you have any questions, please contact the officer dealing with the information notice. You can also look for the information you need on our website. Go to hmrc.gov.uk/pensionschemes/index.htm

Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional advisers, friends or relatives. They can deal with us just for the pension scheme registration information notice, or more permanently for your day to day tax affairs.

If you want to authorise a professional adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

What happens if you fail to comply with an information notice

If you are the scheme administrator and you do not give us everything we ask for within the specified period, we may decide not to register the scheme. As the scheme administrator you can appeal this decision. If you are another person and you do not give us everything that the information notice asks for within the specified time period, we may charge you a £300 penalty. If you have still not complied with the notice by the time we have issued the £300 penalty, we may then charge you daily penalties of up to £60 a day for each day that you do not comply.

If you conceal, destroy or otherwise dispose of any document that the information notice asks for, or arrange for it to be concealed, destroyed or disposed of, you may have to pay a penalty.

If we agree that you have a reasonable excuse for not giving us information or documents, we will not charge you a penalty but we will still ask you for the information, documents (or replacement documents) to be provided within an agreed timescale.

A reasonable excuse is normally an unexpected or unusual event that is either unforeseeable or beyond your control. What is or is not a reasonable excuse depends on an individual's abilities and circumstances. Those abilities and circumstances may mean that what is a reasonable excuse for one person may not be a reasonable excuse for someone else. If you think you have a reasonable excuse please tell us.

Examples of reasonable excuse may include, when:

- you have been seriously ill
- someone close to you has died
- you have lost the documents in a fire or flood

What happens if you provide inaccurate information or documents

If you carelessly or deliberately provide inaccurate information or produce a document containing an inaccuracy, we may charge you a penalty of up to £3,000 for each inaccuracy. We will not charge you a penalty if you tell us about the inaccuracy at the time you provide the information or produce the document. If you later find an inaccuracy, you must tell us without delay.

Your principal rights and obligations

You have:

- the right to be represented. You can appoint a representative to act on your behalf in responding to this notice. This includes professional advisers, friends, relatives and so on
- the right to consult your adviser. We will allow a reasonable amount of time for you to do so
- an obligation to take care to get things right. If you have an adviser, you must still take reasonable care to make sure that any documents and records they send us on your behalf are correct

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

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.

HMRC Digital Service
March 2014 © Crown copyright 2014



Documents or information required for KDP Media SSAS

- 1 A signed and dated paper copy of the complete scheme rules and any executed amendments to the scheme rules.
- 2 A signed and dated paper copy of the completed deed establishing the scheme and any executed amendments to that deed.
- 3 The letter of appointment signed by the trustees appointing you as the scheme administrator with a copy of the agreement signed by you and the trustees, as evidence of your acceptance of the appointment to the role of scheme administrator.
- 4 If the scheme has a bank account, give bank statements from the date of establishment to present.
- 5 If this is intended to be a single member occupational scheme, the full name, address, contact telephone number and National Insurance number of the intended member.
- 6 If there are less than 10 members give the full name, address, telephone number and National Insurance number of each known intended member.
- 7 Give us:
 - details of the target membership
 - original copies of the marketing material
 - details of any web based material
 - the full names, addresses and contact details of the introducers to be used
- 8 Give us:
 - details of each proposed type of investment
 - a copy of the business plan for each proposed investment
 - the full name, address and contact telephone number for each proposed investment provider
- 9 The projected fund value at the end of the first year of the pension scheme's existence.
- 10 Confirm if this pension scheme is intended to be offered for auto enrolment.
- 11 For each employer adhered to the scheme give the following details:
 - full name
 - address
 - contact telephone number
 - number of people employed
 - confirmation of whether they are registered for tax with HMRC
 - PAYE reference
 - VAT reference or a statement that the business is not VAT registered
 - corporation tax reference (if they are a company)
 - partnership tax reference (if they are an LLP or a partnership)
 - self-assessment tax reference (if they are an individual)
- 12 If this scheme is not:
 - an occupational scheme
 - a public service pension schemegive us a copy of the permission under the Financial Services and Markets Act 2000 provided by the Financial Conduct Authority.
- 13 Give the full name, contact address and contact number of all:
 - other persons involved in the administration of this pension scheme, including all trustees
 - persons who provided advice for setting up the pension scheme
- 14 Confirm if this scheme is intended to operate relief at source.