

Our Ref: SPS/SD/PREM01/CT

28 January 2014

Pension Practioner.com
Daws House
33-35 Daws Lane
London
NW7 4SD

Dear Sir/Madam

Premier Waste (UK) PLC Retirement Benefit Scheme

We enclose a copy of our letter dated 25 April 2013 which was a formal complaint against you for which we have never received a response.

We note that your terms of business state that you will respond within 3 working days of receiving a complaint and will commence an investigation.

Our client has now received a demand for the total amount payable of £5263.34 and would be *grateful if* you would forward payment to our client for that amount in order to arrange settlement. HMRC have indicated if this amount is not paid in the immediate future they will start taking proceedings against our client.

There may be additional interest to pay over and above this amount which we would also expect you to reimburse our client for.

We look forward to receiving your confirmation of the action that you are taking by return of post.

Yours faithfully



MICHAEL KAY & COMPANY
info@michaelkaycompany.co.uk

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25 April 2013

Pension Practioner.com
Daws House
33-35 Daws Lane
London
NW7 4SD

Dear Sir/Madam

Premier Waste (UK) PLC Retirement Benefit Scheme

This firm acts as accountants on behalf of the above scheme.

You will be aware that during the year ended 5 April 2011 the scheme made payments to five individuals totalling a gross amount of £208862 out of which tax was deducted of £73101.70.

Since that time the scheme has made contact with you on numerous occasion stating that the amount of £73101.70 tax had not been remitted to HM Revenue & Customs.

A cheque for the tax of £73101.70 was originally forwarded to you on 23 July 2010 but was returned on 25 July 2010 because the new style SA970 was not available at that time. It took until 20 August 2011 for the form SA970 to be forwarded to the scheme and this was lodged with HM Revenue & Customs on 22 August 2011.

We are aware of numerous emails between Nuala Reeve and members of your staff reminding them that the amount of tax had still not been paid.

It was not until 5 April 2013 that Stacy Lunnon emailed Ms Reeve confirming that the amount of tax was due to be paid to HM Revenue & Customs on 10 April 2013.

In the circumstances we would be grateful if you would accept this letter as a formal complaint against Pension Practioner.com in the way that it has acted on behalf of the scheme trustees with regard to the payment of tax of £73101.70. There is a total of interest charged of £5263.34 which we have today appealed against on behalf of the scheme and if this appeal proves not to be successful we will be looking to Pension Practitioner.com to reimburse the scheme for the amount of interest that it has incurred in the sum of £5263.34.

Yours faithfully

MICHAEL KAY & COMPANY
info@michaelkaycompany.co.uk