

Our Ref: SPS/SD/PREM01/CT

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
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