

HM Revenue & Customs
Inheritance Tax, Trusts and Pensions
Ferrers House
Castle Meadow Road
Nottingham
NG2 1BB

By Fax

26 February 2017

Dear Sirs,

Scheme Name: The RMS Pension Scheme / Innovation Contracting Limited Pension Scheme
PSTR Number: 00801957RW
NOTICE OF APPEAL

We act as a Registered Administrator for the above pension scheme and serve notice of appeal pursuant to Section 159 Finance Act 2004.

The grounds for de-registration notice can only be made in the following circumstances:

The registration of a pension scheme may be withdrawn under section 157 only if it appears to the Inland Revenue

1. (a) that the amount of the scheme chargeable payments (see section 241) made by the pension scheme during any period of 12 months exceeds the de-registration threshold,
2. (b) that the scheme administrator fails to pay a substantial amount of tax (or interest on tax) due from the scheme administrator by virtue of this Part,
3. (c) that the scheme administrator fails to provide information required to be provided to the Inland Revenue by virtue of this Part and the failure is significant,
4. (d) that any information contained in the application to register the pension scheme or otherwise provided to the Inland Revenue is incorrect in a material particular,
5. (e) that any declaration accompanying that application or the provision of other information to the Inland Revenue is false in a material particular, or
6. (f) that there is no scheme administrator.



Telephone: **0800 634 4862** Fax: 020 8711 2522 Email: info@pensionpractitioner.com www.pensionpractitioner.com

7. (2) The amount of the scheme chargeable payments made by a pension scheme during any period of 12 months exceeds the de-registration threshold if the scheme chargeable payments percentage is 25% or more.

You have not notified which of these grounds the notice to de-register has been applied for.

Under the circumstances, in respect of Paragraph 1 of Schedule 36 of the Finance Act 2008 for the power to obtain documents and information; we appeal against this notice on the grounds that the basis of de-registration notice has not been submitted under Section 157 Finance Act 2004.

We have previously submitted to your Office the errors in your records, and we enclose a copy of the current deed of appointment of administrator for this scheme.

We look forward to your correction of this notice, alternatively clarification on the grounds to which part of Section 157 you intend to rely on. Once you have provided this information, we will then attend to your notice under Schedule 36 of the Finance Act 2008. We have responded to your request within the timescale allotted under the Regulations.

Yours faithfully

G A McCloskey
For Pension Practitioner .Com Limited

Enc.