



**HM Revenue  
& Customs**

**HM Revenue & Customs  
Pension Schemes Services**  
PO Box 175  
Bootle  
L30 4TX

Mark Miserotti  
Pension Practitioner.Com Ltd  
Daws House  
33 - 35 Daws Lane  
LONDON  
NW7 4SD

**Tel** 0845 600 2622  
*Monday to Friday 9.00 to 17.00*

**Fax** 0151 471 2527

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 16 May 2012  
**Our Ref** CSF 500639  
**Your Ref** PSTR00605758RQ

Dear Mr Miserotti

**Shire Consulting Pension Scheme**

Thank you for your fax plus supporting information on 8 May.

I would like to receive further information and have issued a notice under Schedule 36 of the Finance Act 2004 to your client with a schedule of information required. I enclose a copy.

Please let me have the requested information by 29 June 2012.

When you contact us about this check, you need to quote the case reference CSF 500639 and any other references shown above. If you write you need to use the address shown above and if you send documents you must tell us if you want them returned.

Yours sincerely

**Ian Porteous**  
**Pensions Compliance**

**Direct line** 0115 974 2325

Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001



**HM Revenue  
& Customs**

**Pension Schemes Services**

PO Box 175  
Bootle  
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Shire Consulting Ltd  
The Chapel  
Barnsley Hall Road  
BROMSGROVE  
Worcestershire  
B61 0SZ

**Phone** 0115 974 2325  
Monday to Friday 9.00am to 5.00pm

**Fax** 0151 471 2527

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**Date** 16 May 2012  
**Our ref** CFS 500639  
**Your ref** PSTR00605758RQ

Dear Sir or Madam

**Shire Consulting Pension Scheme**

**Notice to provide information and produce documents**

This letter is an information notice. It is a legal request for information or documents.

I wrote to you and your agent on 29 March 2012 to ask for some information and documents. I believe these are reasonably required. This means that it is reasonable for me to ask for these so that I can check your Income Tax position. I need them so that I can establish whether scheme investments were made in accordance with the Finance Act 2004..

I have not received all the items I asked for. Because of this, I am now issuing this notice. The attached schedule shows what I still need.

This notice means that by law you must let me have the information and the documents I have asked for by **29 June 2012**. Please send by fax or post. I am issuing this notice under Paragraph 1 of Schedule 36 to the Finance Act 2008.

If you feel you cannot do what this notice asks, or you cannot respond within the timescale it sets out, please contact me as soon as possible on the above number.

A copy of this notice has been sent to your adviser.

**What will happen if you do not do what this notice asks**

If you do not do what this notice asks, you may have to pay a penalty of £300. If you still have not done what this notice asks by the time I have issued this penalty, you may have to pay a further daily penalty of up to £60 a day until you do.

There is a similar penalty if you conceal, destroy or otherwise dispose of any document I have asked for, or arrange for them to be concealed, destroyed or disposed of.

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





Please take care when doing what this notice asks. 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 about it without delay.

### Appealing against this notice

You can appeal against this notice if you think that I am not entitled to issue it. But you cannot appeal against having to give me the information and documents I have requested because they only relate to your statutory records. If you want to appeal against this notice, you need to write to me within 30 days of the date you receive it, telling me why you want to appeal. I will then contact you and try to settle the matter by discussing it with you. If we cannot come to an agreement I will write and tell you why. I will then offer to have your appeal reviewed by someone who has not previously been involved.

I will also tell you about your right to go to an independent tribunal. You can find further information about this in factsheet HMRC1 *HM Revenue & Customs decisions – what to do if you disagree*. You can get this factsheet by downloading it from our website at [www.hmrc.gov.uk/factsheets/hmrc1.pdf](http://www.hmrc.gov.uk/factsheets/hmrc1.pdf) or phoning our Revenue and Customs Orderline on 0845 900 0404.

Statutory records are the records that tax law says a person must keep.

### More information

I enclose factsheet CC/FS2 *Requests for information and documents*, which gives you more information about this type of notice. If you have any queries once you have read this, please call me on the above number.

However you choose to contact us about this check, you need to quote the case reference CFS 500639 and any other references shown above. If you write, you need to use the address shown above and if you send documents you must tell us if you want them returned.

Yours faithfully



**Ian Porteous**  
Pensions Compliance

**Direct Dial 0115 974 2325**

## Shire Consulting Pension Scheme

### Notice to provide information and produce documents

#### Schedule of information required

Evidence of rental income received between 06/04/2006 and 05/04/2010 for properties & land at:

- The Chapel, Barnsley Hall Road, Bromsgrove  
Copy of 15 year lease from 01/03/2003 & rent is £72,000 p.a. for first 5 years has already been received – require details of rental income after the first 5 years
- Holland House (R/O 12 High St, Bromsgrove)  
Copy of lease from 01/01/2011 to 31/12/2015 & rent of £9,000 p.a. already received – require details of rental income prior to 01/01/2011
- First & second floor offices above 12A High Street, Bromsgrove
- Two parcels of expansion land R/O Holland House, R/O 12 High St, Bromsgrove

Copies of lease agreements undertaken between 06/04/2006 and 05/04/2010 for properties & land at:

- Holland House (R/O 12 High St, Bromsgrove)  
Copy of lease from 01/01/2011 to 31/12/2015 & rent of £9,000 p.a. already received – require copies of lease agreements prior to 01/01/2011
- First & second floor offices above 12A High Street, Bromsgrove
- Two parcels of expansion land R/O Holland House, R/O 12 High St, Bromsgrove

#### Loans

- £400,000 made to Shire Consulting Ltd on 28/02/2008
  - Evidence of loan agreement repayment schedule – repayments should be made in equal instalments of capital and interest in each loan year as required by section 179(2) (b) Finance Act 2004
  - Details of how the shares used as security for the loan were valued
  - A copy of the valuation
  - Evidence of the charge registration at Companies House
- £350,000 made to Shire Investments (UK) Ltd on 17/08/2009
  - Evidence of loan agreement repayment schedule – repayments should be made in equal instalments of capital and interest in each loan year as required by section 179(2) (b) Finance Act 2004
  - Details of how the shares used as security for the loan were valued
  - A copy of the valuation
  - Evidence of the charge registration at Companies House