



**HM Revenue
& Customs**

Pension Schemes Services

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NW7 4SD

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

Fax 0151 471 2527

hmrc.gov.uk

Date 29 March 2012
Our ref CSF 500639

Dear Sir or Madam

Shire Consulting Pension Scheme

Further to my colleague Peter Gillespie's letter of 18 January, I am now dealing with this case. I have issued a notice under Schedule 36 of the Finance Act 2004 to your client and enclose a copy.

In addition to the information requested in the notice please let me have the following by 8 May 2012.

- 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

However you choose to 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 faithfully

Ian Porteous
Pensions Compliance

Direct Dial 0115 974 2325

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





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& Customs**

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Date 29 March 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 17 October 2011 and 18 January 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 8 May 2012. Please send by 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.

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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 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.

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Yours faithfully



Ian Porteous
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