Pensions Policy
HM Revenue & Customs
Fitzroy House
Nottingham
NG2 1BG 03 March 2014

Dear Sirs,

Reference: The Victor Johnson SSAS
Scheme Name: 00809520RD/R

Thank you for your recent enquiry regarding the tax registration of this scheme.

We are the Practitioner for this Scheme and given that we operate as a pension administration firm, the Administrator who has delegated the day to day administration functions to this Office considers it appropriate for us to respond to you directly.

I enclose the following items (where relevant) which have been numbered for your reference:

1. Scheme rules. The scheme rules have been reviewed by your Office in respect of other scheme audits. They are model standard rules, which do not permit the access of relevant benefits to any member or any other persons before age 55, other than in accordance with your requirements.
2. Trust deed; this has been prepared by White & Co Solicitors in line with the Scheme Rules.
3. The member of the scheme is the trustee of the plan and membership is by invitation by the principal employer; a copy of documents pertaining to the membership invitation letter and appointment of practitioner under deed.
4. The member owns commercial property which already houses Pre-existing tenants, the other 70% will be used to acquire some land and the member intends to continue with Drawdown.
5. The scheme is not open to non-employees, only to employees and directors of the principal employer.
6. The scheme establisher is the principal employer noted in the trust deed. The principal employer is a trading company. PAYE reference number is 615/B1981
7. The scheme establisher is not an individual.
8. The number of persons employed by the scheme establisher is one.
9. The corporation tax reference of the Employer is : 9700000825
10. The Employer is VAT registered. VAT registration number is 357679987
11. The scheme is not a personal pension scheme.
12. The scheme is not marketed to individuals who are not employees of the limited company.
13. The Registered Administrator acts for no other schemes as at the date of this letter and further does not propose to act as such.

The trustees invest funds permitted by the investment selection guide, scheme rules and fact sheet which we enclose. We have a good relationship with your Interventions Team and any firms which may engage in pension liberation are notified to your colleagues.

Whilst we ensure that the trustees invest scheme assets in accordance with the stated investment objectives of the scheme, any unauthorised payments are reported to your Office through an Event Report following completion of the scheme tax returns. We have adopted this policy successfully and our objective is also to ensure that the tax status of the scheme is maintained; clients invest in appropriate investments having considered advice and build a healthy pension fund to provide an income in retirement.

We act as Practitioner for over 400 schemes, our practitioner reference number is 00005886 and we are registered with your Office as a Company Services Provider for money laundering under registration number12527917.

We trust that this satisfies your registration requirements.

Yours faithfully

Gavin McCloskey
**For Pension Practitioner .Com**