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Open from 9am to 5pm, Monday to Friday	
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Submission ref	00821520RK/R
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Notice to provide information and produce documents about an application to register a pension scheme

This letter is an information notice. It is a legal request for information and documents and I am issuing it under Section 153A of the Finance Act 2004.

WWP Trustee Scheme

Thank you for the information received on 23 March 2015, regarding the application to register the pension scheme named above under the Finance Act 2004.

To help us decide whether or not to register the pension scheme HMRC need you to give some further information. HMRC believe this is reasonably required in order to consider this application for registration and decide whether or not the pension scheme should be registered.

This notice means that by law you must let HMRC have the information requested on the attached schedule by 25 June 2015. Please provide them by post.

If you feel you cannot do what this notice asks, or you cannot respond within the timescale specified, please phone us as soon as possible on the phone number above.

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

If you do not fully comply with this notice within the time limit set out, HMRC can decide not to register the pension scheme.

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. A penalty for such an inaccuracy would be charged under Section 153E of the Finance Act 2004. We will not charge 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 without delay.

Appealing against this notice

You cannot appeal against this notice but you are able to appeal against any decision to not register the pension scheme. HMRC give details of how to appeal when issuing notices advising of a decision not to register.

More information

Enclosed is factsheet PSS/FS1 which gives you more information about this type of notice. If you have any questions once you have read this, please phone 03000 519617.

When replying please use the address shown above, quoting the submission reference. HMRC will need to keep all of the documents you send us so please make sure you keep any copies you need for your own records.

When you have provided this information HMRC will write to you and let you know our decision in respect of your application. If more information is needed in order to reach a decision, HMRC will write to you and tell you what is needed.

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to **www.gov.uk/hmrc/your-charter**

John Bhandal
HMRC Pensions

Documents or information required for WWP Trustee Scheme

- 1** The Data Protection Act 1998 requires every organisation that processes personal information to register with the Information Commissioner's Office (ICO), unless they are exempt. Failure to do so is a criminal offence. Please provide the ICO registration number for all Trustees named in the Trust Deed.

Pension scheme registration information notices

We have given you this factsheet because we have given you a pension scheme registration information notice.

What is a pension scheme registration information notice

This is a document that legally requires a person to give us certain information and documents to allow us to decide whether or not to register a pension scheme.

When we use a pension scheme registration information notice

We will send an information notice to help us decide whether or not to register a pension scheme. This could be to the scheme administrator, or to another person.

What the pension scheme registration information notice will tell you

The information notice will tell you:

- what information and documents you will need to give us
- how and when to give us what we need
- about any appeal rights

What information and documents we can ask for in a pension scheme registration information notice

We can ask for information and documents if we believe it is reasonable to ask for them because they are relevant in helping us to decide whether or not to register a pension scheme.

If you think that something we have asked for is unreasonable or not relevant to that decision, please tell the officer that sent you the information notice. They will consider your reasons carefully and if they still think they need it, they will tell you why.

Customers with particular needs

If there is anything about your health or personal circumstances that may make it difficult for you to deal with this information notice, please tell the officer that issued the notice. Telling them will mean that they can help you in the most appropriate way.

For example, if:

- English is not your first language
- you would like us to use a certain format to communicate with you, for example, Braille or Text Relay. If you use Text Relay by telephone dial 18001 + number, by phone dial 18002 + number

For more information go to hmrc.gov.uk/contactus/particular-needs.htm

If you need help or more information

If you have any questions, please contact the officer dealing with the information notice. You can also look for the information you need on our website. Go to hmrc.gov.uk/pensionschemes/index.htm

Authorising a representative

You can authorise someone to deal with us on your behalf. This includes professional advisers, friends or relatives. They can deal with us just for the pension scheme registration information notice, or more permanently for your day to day tax affairs.

If you want to authorise a professional adviser, they will be able to give you a form to complete and send to us. If you want to authorise someone other than a professional adviser, you will need to write to tell us who you want to authorise and what you want them to deal with for you.

What information and documents we cannot ask for in a pension scheme registration information notice

We cannot ask you to give us information or documents:

- that are not in your possession and you cannot get the documents, or copies from whoever holds them
- that have been created as part of the preparation for a tax appeal
- that are personal records concerned exclusively with a person's physical, mental, spiritual or personal welfare
- that are privileged communications between lawyers and clients for the purpose of obtaining or giving legal advice
- if you are an auditor, tax adviser or journalist and the information or documents have been created for the purposes of your profession
- if you are the subject of journalistic material and the information or documents have been created by a journalist for the purposes of their profession

The rules about what information and documents fall into these categories, especially personal or privileged communications, can be complicated. If you think that anything we have asked for may fall into these categories, please discuss this with the officer dealing with the application to register the pension scheme.

When you can appeal against a pension scheme registration information notice

You can appeal against an information notice if you are a person other than the scheme administrator and we are writing to you for information that will help us to decide whether to register a scheme. If you think that the request is unreasonable or not relevant to the decision, and we do not agree, you can appeal to the independent tribunal that deals with appeals. We will tell you how to do this.

If you need more time to give us what we have asked for, you should contact the officer that sent you the information notice.

When you can't appeal against a pension scheme registration information notice

You cannot appeal against the information notice if you are a scheme administrator and we have sent it to you to help us decide whether to register a pension scheme.

Asking another person for information about a scheme

In some circumstances we may need to go to a person other than the scheme administrator for information. If we ask another person for information, we will send a copy of the information notice to the scheme administrator.

What if you are unhappy with our service

If you are unhappy with our service, please tell the person or office you have been dealing with. They will try to put things right. If you are still unhappy, they will tell you how to complain.

There is more information on our website. Go to hmrc.gov.uk/complaints-appeals/how-to-complain/make-complaint.htm

What happens if you fail to comply with an information notice

If you are the scheme administrator and you do not give us everything we ask for within the specified period, we may decide not to register the scheme. As the scheme administrator you can appeal this decision. If you are another person and you do not give us everything that the information notice asks for within the specified time period, we may charge you a £300 penalty. If you have still not complied with the notice by the time we have issued the £300 penalty, we may then charge you daily penalties of up to £60 a day for each day that you do not comply.

If you conceal, destroy or otherwise dispose of any document that the information notice asks for, or arrange for it to be concealed, destroyed or disposed of, you may have to pay a penalty.

If we agree that you have a reasonable excuse for not giving us information or documents, we will not charge you a penalty but we will still ask you for the information, documents (or replacement documents) to be provided within an agreed timescale.

A reasonable excuse is normally an unexpected or unusual event that is either unforeseeable or beyond your control. What is or is not a reasonable excuse depends on an individual's abilities and circumstances. Those abilities and circumstances may mean that what is a reasonable excuse for one person may not be a reasonable excuse for someone else. If you think you have a reasonable excuse please tell us.

Examples of reasonable excuse may include, when:

- you have been seriously ill
- someone close to you has died
- you have lost the documents in a fire or flood

What happens if you provide inaccurate information or documents

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 without delay.

Your principal rights and obligations

You have:

- the right to be represented. You can appoint a representative to act on your behalf in responding to this notice. This includes professional advisers, friends, relatives and so on
- the right to consult your adviser. We will allow a reasonable amount of time for you to do so
- an obligation to take care to get things right. If you have an adviser, you must still take reasonable care to make sure that any documents and records they send us on your behalf are correct

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/hmrc/your-charter

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.

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