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**Phone** 03000 519617  
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**Date** 26 May 2017

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## Notification of rejection for registration for tax relief and exemptions

### ZAP Garage Doors SSAS

On 6 April 2017 we sent you a notice under Section 153A of the Finance Act 2004 asking you to give us further information and documents. This will allow us to decide whether or not to register the scheme named above under the Finance Act 2004. We told you if you did not give us the information by 21 May 2017 we would reject your application.

We have rejected your application in accordance with Section 153(5)(d) of the Finance Act 2004. You failed to comply with an information notice issued under Section 153A of the Finance Act 2004, given in connection with the application and accompanying declaration.

#### Please note:

- contributions received before the scheme is registered won't qualify for tax relief
- transfers received from a registered pension scheme before the scheme is registered will be unauthorised payments

If you decide to continue to operate the pension scheme without HM Revenue & Customs (HMRC) registration, it will not:

- be governed by the tax regime for registered pension schemes
- qualify for tax relief

### Appeals

If you do not agree with our decision, you can appeal against it.

If you want to appeal, you should write to us at the address above within 30 days of the date of this notice, giving your reasons why you do not agree with our decision. If you have any further information that you want us to consider, please send that to us as well.

If you appeal we will consider any further information you send and try to reach agreement with you. If we cannot agree, you can:

- ask for our decision to be reviewed by an HMRC officer not previously involved in the matter
- notify your appeal to an independent tribunal

If you ask for a review, you can still notify your appeal to the tribunal after the review has finished.

For more information about appeals and reviews go to [www.hmrc.gov.uk/dealingwith/appeals.htm](http://www.hmrc.gov.uk/dealingwith/appeals.htm) or phone the number on this notice. You can find out more about tribunals on the Tribunals Service website, go to [www.justice.gov.uk/tribunals/tax/](http://www.justice.gov.uk/tribunals/tax/) or you can phone them on 0300 123 1024.

If we do not hear from you within 30 days of the date of this notice we will assume that you agree with our decision.

### **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](http://www.gov.uk/hmrc/your-charter)

John Bhandal  
HMRC Pensions