

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