

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

If you do not fully comply with this notice by 10 September 2018, we 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. We will do this under section 153E of the Finance Act 2004.

We will not charge a penalty if you tell us about an inaccuracy at the time you provide the information or produce the document. If you later find an inaccuracy, you must tell us straight away.

## **What you can appeal against**

You can't appeal against this notice. You can only appeal if we send you a notification that tells you our decision not to register the pension scheme.

If we've decided not to register the pension scheme, we'll give details about how to appeal.

## **More information**

I have enclosed factsheet PSS/FS1, 'Pension scheme registration information notices' which gives you more information about the type of notice we have sent to you. If you have any questions once you have read this, please phone us on 03000 519 617.

When you have given us the information we've asked for, we'll write to you to let you know our decision. If we need more information to make a decision, we'll write to you and tell you what we need.

## **Important information about communicating by email**

If you choose to email us please be aware that email is not secure. The main risk is that information sent by email could be changed or read by someone else before it reaches us. Please only use email to contact us or send us information if you accept the risks.

We will send any replies to the email address that you have used to contact us. If you change your mind and no longer want to use email, please let me know. We will not use your email address to contact you about any other tax matter unless you have already given us permission to do so.

Yours faithfully

**John Bhandal**  
HMRC Pensions

Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account)

To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.