

## Important Announcement to members of the following pension schemes (“the Schemes”)

Cranborne Star Pension Scheme  
Grosvenor Parade Pension Scheme  
Tallton Place Pension Scheme  
The Lancaster Pension Scheme  
The Portman Pension Scheme  
Woodcroft House Pension Scheme

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This is our 25th Announcement to members.

### Tax Tribunal

Further to previous Announcements, please be advised that the Tax Tribunal will commence on 1 December 2022. The first and second days (Thursday and Friday) will be reading days for the Judge. The tribunal hearing itself will commence on Monday 5 December 2022 at around 10am

**For the purposes of the tax tribunal appeal, members are only categorised based on whether or not they made or received an MPVA loan as this is the basis for tax.** While only a small number of members will be providing evidence in Court as examples of some of the categories, all categories of members will be considered in the proceedings. The following categories represent all members in the Schemes.

Member Category	MPVA Loan Made	MPVA Loan Received	MPVA Loan Repaid	
A	Yes	Yes	No	Single member
B	Yes	Yes	No	Multiple members
C	Yes	No	N/A	
D	No	Yes	No	
G	No	No	N/A	
H	Yes	Yes	Yes	

**Category A** – members who have made and received MPV Amounts and did not repay the MPV Amount paid to them and were matched with one member.

**Category B** – members who have made and received MPV Amounts and did not repay the MPV Amount paid to them and were matched with multiple members.

**Category C** – members who have only made loans.

# Dalriada. A better way

**Category D** – members who have not made a loan but have received MPV Amounts and did not repay the MPV Amount paid to them.

**Category G** – members who have neither made nor received loans.

**Category H** – members who received an MPV Amount and have subsequently repaid all or part of that MPV Amount paid to them.

Test case members providing evidence in Court are:

Deborah Oades (Category B)

Jeremy Donaghy-Sutton (Category C)

Jeremy Beech (Category G)

To remind members, Dalriada is challenging (and can only challenge) the Scheme Sanction Charges (tax levied against the Schemes) issued on it. However, because of the link between individual member tax charges and the Scheme Sanction Charges, the Tribunal has permitted member's appeals to be heard alongside Dalriada's at the Tribunal given the substantial overlap between the members' and Dalriada's tax positions. Dalriada has engineered the use of the various categories above hoping to ensure that the Tribunal considers as wide a variety of member fact patterns as possible.

We understand that the arguments put forward by the representatives of the test case members are consistent with Dalriada's own arguments.

Should Dalriada and/or a particular category of member be successful before the Tribunal, it is expected that HMRC will apply that successful outcome to all members who share the same relevant facts as the successful category of member provided you have appealed your own tax charges. Equally we would expect that if there is any appeal of the First Tier Tribunal's decision, that your own appeal will continue to be stayed behind those proceedings. As a reminder, per our 14<sup>th</sup> Announcement to Members, it is anticipated that a successful outcome will mean that members are subject to a fairer tax treatment than they are currently faced with such that members who received payments from the Ark Schemes will be required to pay some level of tax, but at a lower and fairer level than has currently been calculated by HMRC.

If Dalriada and/or the representative members are unsuccessful and there is no appeal of that decision, then members will be free to raise whatever arguments they wish against HMRC when HMRC seeks to apply the decision to their own appeal.

Further information on the hearing will be published on the Tribunals website at the following link by Friday 2 December:

<https://www.gov.uk/government/publications/first-tier-tribunal-tax-hearing-list>

## **What should you do if you have any questions?**

As always, should you have any queries in relation to this Announcement or your membership of the Schemes, please contact us.

You can contact us as follows:

Online: Use our Get in Touch form on our website: [www.dalriadatrustees.co.uk/contact](http://www.dalriadatrustees.co.uk/contact)

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