



HM Revenue & Customs

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VAT Notice of assessment of tax

THE TRUSTEES OF JAM 300 SSAS
CRANFORDS
48 CHORLEY NEW ROAD
BOLTON
BL1 4AP

www.gov.uk

Date: 11 January 2019

VAT Registration Number:
294 0157 03

Period ref:
11 18



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We have not received your VAT return for the period 1 September 2018 to 30 November 2018.

Because of this we have assessed the VAT you have to pay for this period as £540.00.

By law you **must** submit your VAT return, so you still need to submit a return for this period.

What to do next

- Submit your return now (even if it's nil) and pay any VAT due as shown on your return.
- If you don't submit your return now, you must pay the amount above immediately.
- Even if you pay the amount above you must still submit your return.
- If this assessment is less than what is due:
 - Tell us within 30 days of the date of this notice or you may be liable to a penalty.
 - We will make an additional assessment and may charge you interest.

If you have submitted your VAT return and paid any VAT due, or you do so immediately, you don't need to call us or pay this assessment and you can ignore this notice.

If you are no longer trading or need further help you can find more information overleaf.

VAT151

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HMRC 03/15

You need to pay £540.00

Payment questions
www.gov.uk/pay-vat

Ways to pay

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-00, account number 11963155 and your VAT Registration Number (no gaps).

By online card payment

Go to www.gov.uk/dealing-with-hmrc/paying-hmrc and follow the instructions.

Other ways to pay

If you're unable to pay electronically on this occasion, you may pay by cheque and post it to us. See overleaf for details.

If you think you may have problems paying, go to www.gov.uk and search for 'can't pay tax on time'.

More information about this assessment

You must now submit your overdue return showing the correct amount of VAT you owe, and make any payment that's due.

You must still submit your return, even if it is nil because you have not made any purchases or sales and have not incurred or charged VAT.

Provided that the return and payment appear to be satisfactory, HMRC will adjust your account for this period to the amount shown on your return.

For full details about submitting your VAT return go to www.gov.uk and search for 'VAT return'.

For information about making a payment go to www.gov.uk and search for 'pay VAT'.

If you don't submit the return and don't pay this assessment, we may take action to recover the amount shown.

Help to avoid receiving further notices by signing up for an email reminder

You can sign up to receive an email reminder to let you know when your returns are due:

- log in to HMRC Online Services
- select 'Your Account' from the Main menu
- select 'Update personal details' from the 'Your contact details section'.

No longer trading?

For information about how to cancel your registration, please go to www.gov.uk and search for 'cancel registration'.

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The Trustees Of Jam 300 Ssas
Amount to pay £540.00

If, exceptionally, you pay by cheque make it payable to
'**HM REVENUE & CUSTOMS ONLY**'
and send it with this slip to the address shown below.

HMRC VAT – OAD
Alexander House
21 Victoria Avenue
SOUTHEND-ON-SEA
SS99 1BF

Please **do not** fasten the cheque to this slip with paper
clips or staples.



HM Revenue
& Customs

VAT Remittance slip

VAT151

Official use only

Registration Number 294 0157 03
Period reference 11 18

Official use only

£

Date

T

HMRC 07/17



HM Revenue & Customs

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THE TRUSTEES OF JAM 300 SSAS
CRANFORDS
48 CHORLEY NEW ROAD
BOLTON
BL1 4AP

Debt Management

VAT
HMRC
BX9 1EE



Phone 0300 200 3832
www.gov.uk

Date of issue 16 January 2019
Reference 294015703

Dear Sir/Madam

Please pay **£550.00**

Our records show that you owe the above amount. We have contacted you about this debt before and payment is now overdue. You need to pay us now.

For details of how to pay go to www.gov.uk/pay-vat

If paying electronically, please make sure you only use the 9 digit VAT registration number shown at the top of this letter.

You need to act now. Phone us now if you think that you don't owe this amount. This is your last chance to discuss this debt before we send it to a debt collection agency. They won't be able to discuss the detail of the debt with you.

If you have already paid, thank you. There is no need to contact us. If not, act now to stop us taking action.

If you have an agent or representative you may wish to show them this letter.

Yours faithfully

Officer of Revenue and Customs

Information is available in large print, audio tape and braille formats.
Type talk service prefix number - 18001.



HM Revenue
& Customs

Statement of liabilities

THE TRUSTEES OF JAM 300 SSAS

16 January 2019

Reference 027 B 294015703

Period ended	Description	Unpaid amount
31 08 2018	VAT Prime/Auto Assessment	550.00
Total unpaid amount		£ 550.00

Interest accruing, per day, until payment £ 0.00



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