



HM Revenue & Customs

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

Debt Management

Payment due
please pay on receipt



www.gov.uk

Date of issue 27 February 2019
Reference 294015703

Dear Sir/Madam

Please pay **£540.00**

We contacted you recently about your business's overdue VAT payment. You still haven't paid the amount shown above.

The amount due must be paid now. A director of a limited company has responsibilities. And paying this debt is an important part of putting right your business's affairs.

You can view your VAT account including how to submit VAT Returns, report changes to your business, payments and liabilities by using VAT Online Services, go to www.gov.uk/send-vat-return

What happens if you do not pay now

If you do not pay now, we will take action to make you pay.

The law allows us to collect what you owe us by using a range of options. These include taking money directly from your bank or building society accounts or by seizing your goods and selling them by public auction. We can charge fees for seizing your goods, so if you don't act now it could cost you more money. In Scotland a sheriff officer acting on a summary warrant will do this for us. For more information, go to

www.gov.uk/if-you-dont-pay-your-tax-bill

Alternatively we can arrange for a debt collection agency to collect the overdue payment for us.

How to pay

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

(continued overleaf)

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

How to file your VAT Return

You also need to file any outstanding VAT Returns immediately and pay any VAT due from these Returns. For details on how to file your VAT Return go to www.gov.uk/vat-returns

Please make sure that you pay all future amounts and file future VAT Returns by the date they are due.

If you have already paid, thank you. If not, please act now.

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

Yours faithfully

Officer of Revenue and Customs

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