

240006:00000003:001

Kaysted Limited
Pension Practitioner .Com
DAWS HOUSE
33-35 DAWS LANE
LONDON
NW7 4SD

HM Revenue & Customs
Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG

Telephone 0845 600 2622

Charge reference XXR00000092483
Pension Scheme 00428451RM
Tax Reference
Date of Issue 24/12/2013

Notice of Assessment

Assessment under Section 255 FA 2004**Period of Assessment Ending** 05 April 2010

This notice is addressed to you as required by law but if you have a professional adviser or agent you may wish to let them see this Notice of Assessment immediately. A copy of this notice has been sent to any practitioner who has been authorised to receive it.

See schedule description of charge(s) and amount due attached.

APSS 400

▼ If you need to use the payslip, please detach here ▼

HMRC 10/0

 **Alliance & Leicester** *Trans cash*
COMMERCIAL BANK
Bootle Merseyside GIR 0AA

Payslip

 **HM Revenue
& Customs****bank giro credit** 

158

Reference

XXR00000092483

Credit account number

157 8049

Amount due
(no fee payable at PO counter)**£ 149200.00**

CHEQUE ACCEPTABLE

For official use

Kaysted Limited

Cashier's stamp and initials

Signature _____

Date _____

NATWEST BANK PLC
HEAD OFFICE COLLECTION A/C
HM REVENUE & CUSTOMS

CASH

CHEQUE

£

57-80-49

APSS 400

HMRC 04/09







Please do not fold this payslip or write or mark below this line

XXR00000092483 &7241578049 149200005 74 X

Paying HMRC

Please ensure your payment reaches us by the due date.

We recommend the payment methods shown at 1 – 5 below. These are the most secure and efficient

- | | |
|--|--|
| <p>1. Direct Debit</p>  <p>To set up a Direct Debit payment go to www.hmrc.gov.uk and select the appropriate service (for example Self Assessment) from the <i>do it online</i> menu.</p> <p>Login on the <i>Welcome to Online Services</i> page and select <i>Direct Debit payment</i> from the <i>Main menu</i>.</p> <p>If you are a new user you will first have to register and enrol for the appropriate service.</p> | <p>5. Post Office</p>  <p>Take this form with your payment to any participating Post Office.</p> <p>If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office also accept payment by Debit Card.</p> |
| <p>2. Direct Payment</p>  <p>Using the Internet or phone, provide your bank or building society with the following information to make a Direct Payment:</p> <ul style="list-style-type: none"> • payment amount • sort code 08-32-10 • account name 'HMRC' • account number 12001020 • your reference as shown on the payslip. | <p>6. Post</p>  <p>If you use this method:</p> <ul style="list-style-type: none"> • make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' • include your payslip reference after 'HM REVENUE & CUSTOMS ONLY' • send the payslip and your cheque, both unfolded, to the Accounts Office (in the return envelope, if provided). A stamp for the correct postage is required. <p>If you do not have a return envelope, please send your cheque to:</p> <p>HM Revenue & Customs Accounts Office
BRADFORD BD98 1YY</p> |
| <p>3. BillPay</p>  <p>You can pay by Debit or Credit Card over the Internet. Go to www.billpayment.co.uk/hmrc and follow the guidance.</p> | <p>Further payment information</p> <p>You can find further payment information online. Go to www.hmrc.gov.uk and under <i>quick links</i> select <i>Paying HMRC</i></p> <p>Or you can phone us on</p> <ul style="list-style-type: none"> • 01274 530750 |
| <p>4. Your Bank</p>  <p>If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.</p> <p>Other banks may refuse to accept payment.</p> | |

Please do not write or mark below this perforation



Schedule of description of charge(s)

Description of Charge	Rate of Tax %	Amount Chargeable	Amount of Tax
Scheme sanction charge	40	£373,000.00	£149,200.00
			Total amount due £149,200.00
			Credit for tax already paid £0.00
			Amount Due £149,200.00

Notice to pay

Appeals and postponement application

If you do not agree with the assessment you should appeal, in writing, within 30 days of the date of issue of this notice. If you also consider that the amount charged is excessive you may apply to postpone payment of some or all of the amount. You cannot postpone payment unless you appeal against the assessment.

Payment

Payment of any amount shown as due and included on the attached notice to pay should be made without further request within 30 days of the date of issue of the notice.

If you make an appeal and postponement application, any non-postponed amount of tax should be paid in accordance with the notice to pay.

Estimates

Amounts included in the assessment may have been estimated in the absence of the information needed to determine it. If you are dissatisfied with the estimate, you should appeal against the assessment and, as soon as possible, provide the information needed.

Interest on tax paid late

Interest is chargeable on amounts paid late.

Interest will accrue from either:-

- a) 45 days after the end of the quarter for Accounting for Tax charges; or
- b) 31 January following the end of the tax year in which the scheme sanction charge arose.