



HM Revenue & Customs

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Pension Practitioner Com
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LONDON
NW7 4SD

000054

Debt Management
HMRC
DMB 430
BX5 5AB

Phone 03000 590193

Fax 03000 545904

Web www.gov.uk

Date 10 March 2017
Your Ref 00428451RM

Dear Sir or Madam

The Pension Scheme Service (TPSS)

Pension scheme name Kaysted Directors Pension Scheme
Pension Scheme tax reference number 00428451RM
Amount due (including interest to date) £18,434.30

Notice of warning of enforcement by taking control of goods

You must make payment in full now.

Please quote the charge reference number when you pay.

How to pay

You can pay by:

- debit card
- credit card
- Direct Debit
- internet and telephone banking

Please phone the above number to pay now

For more details on how to pay, go to www.gov.uk/dealing-with-hmrc/paying-hmrc

Or, you can pay electronically using the following bank details:

Account name HMRC
Sort code 08-32-10
Account number 12001020

If you need to pay by post, make your cheque payable to 'HM Revenue and Customs only' followed by your reference number. Send it to:

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



HM Revenue & Customs
Victoria Street
Shipley
BRADFORD
BD98 1YY

This amount is due by 24 March 2017.

You owe the amount shown below in respect of the following.

Type of tax	Charge reference number	Amount due
TPSS Scheme Sanction (Period 06/04/2009 - 05/04/2010)	XXR00000092483	£18,434.30
Total		£18,434.30

What will happen if you don't pay

If you don't pay in full now, we will take control of your goods. This means an authorised officer will list your possessions and have them removed and sold at public auction. The proceeds from the sale will be set against the unpaid debt and the costs of this action. I enclose additional information on Taking Control of Goods, so please read this carefully.

If you believe there are reasons why I should not proceed with enforcement action, please phone the above number and quote the charge reference.

Yours faithfully

Mrs.A.Thevarajan
Debt Management Officer

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

Taking Control of Goods

What it means for you

This factsheet is intended for companies, partnerships or individuals in England and Wales – unless the text says otherwise.

Changes in the law

From April 2014, under part 3 of the Tribunals, Courts and Enforcement Act (TCEA) 2007, HM Revenue & Customs (HMRC) can charge you, in England and Wales, fees if we have to commence Taking Control of Goods enforcement action to collect a debt.

Taking Control of Goods enforcement action is a process where we can visit your home or business, seize your possessions and arrange for them to be sold at auction. HMRC can charge you fees if we have to take enforcement action to collect your debt. You must act quickly – if we take your goods it could close down your business. For more information, go to www.gov.uk/your-rights-bailiffs

The visit to seize your possessions

An officer of HMRC will call, generally without notice, at your home or business premises. You can ask the officer to show you proof of identity.

Taking Control of Goods

The officer will ask you for payment. If you don't pay, the officer will commence Taking Control of Goods enforcement action by requesting the issue of a Notice of Enforcement.

Once you have received this, if you still do not make payment within 14 days of the notice, an officer will visit to make a list of your possessions on a C204 TCoG 'Notice after entry or taking control of goods on a highway and inventory of goods taken into control' form. Your possessions can be sold to pay what you owe.

The list **could** include:

- your car, van or lorry
- office equipment
- furniture and electrical items
- personal belongings (individuals only)
- stock

The list **will not** include:

- household items, such as bedding and cooking equipment
- your home
- items subject to a hire purchase agreement

The officer will give you a copy of the list. It will not include items that belong wholly to someone else but can include items that are jointly owned. We may ask for proof of ownership. The total will include the costs of Taking Control of Goods.

The issue of a Notice of Enforcement means that your goods are bound by the notice and cannot be removed or sold whilst the notice is in force.

Your rights

We cannot use force to enter your premises to take control, unless authorised by a Justice of the Peace.

HMRC can take control of your goods between the hours of 6am to 9pm on any day of the week or, during the period of trading when a debtor conducts their business partly or wholly outside those hours.

Getting advice

You can get free independent advice from Citizens Advice. Local offices are in The Phone Book or go to www.citizensadvice.org.uk

TaxAid

www.taxaid.org.uk

National Debtline

0808 808 4000

www.nationaldebtline.co.uk

The Business, Innovation and Skill's Insolvency Service in Northern Ireland, Department of Enterprise Trade and Investment's Insolvency Service
www.detini.gov.uk/insolvency

For independent business tax advice, phone Business Debtline on **0800 197 6026**

Business Link provides impartial advice on all aspects of running a business. They can help you with a range of practical help and specialist counsel covering cash-flow and debtor/creditor management. To find out how they can help phone Business Link on **0845 600 9006** or go to www.businesslink.gov.uk

Open Government

The HM Revenue & Customs Debt Management and Banking Manual contains more details about our work in this area including how we work out costs. Please go to www.hmrc.gov.uk/manuals/dmbmanual/index.htm

These notes describe in general terms what is likely to happen. If you would like more details, please contact the HM Revenue & Customs office shown on the covering letter.

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Your choices

Sign the Controlled Goods Agreement within the C204 TCoG 'Notice after entry or taking control of goods on a highway and inventory of goods taken into control' form. Usually, the goods can stay on your premises. You can use the goods but you cannot sell them or give them away.

Don't sign the Controlled Goods Agreement within the C204 TCoG 'Notice after entry or taking control of goods on a highway and inventory of goods taken into control' form. We can take the goods immediately.

Selling your goods

If you don't pay in accordance with the terms of your Controlled Goods Agreement, an independent auctioneer will take away your possessions for sale.

We can charge you a fee when we need to:

- issue you with a Notice of Enforcement: Fee 1 £75
- visit to take control of your goods: Fee 2 £235 (plus 7.5% of the amount of the debt above £1,500)
- take your goods and sell them at auction in order to help pay your debt:
Fee 3 £110 (plus 7.5% of the amount of the debt above £1,500)

Money raised

If the sale does not raise enough money to cover what you owe, we will take you to court to recover the balance.

HM Revenue & Customs commitment

We aim to provide a high quality service with guidance that is simple, clear and accurate.

We will:

- be professional and helpful
- act with integrity and fairness
- treat your affairs in strict confidence within the law

We aim to handle your affairs promptly and accurately so that you receive or pay only the right amount due.

If you have a complaint

For information about our complaints procedures, go to www.hmrc.gov.uk/complaints-appeals/index.htm

Customers with particular needs

We offer a range of facilities for customers with particular needs, including:

- wheelchair access to nearly all HMRC Enquiry Centres
- help with filling in forms
- for people with hearing difficulties
 - BT Typetalk
 - induction loops

We can also arrange additional support, such as:

- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- services of an interpreter
- sign language interpretation
- leaflets in Braille, audio and large print

For complete details please:

- go online at www.hmrc.gov.uk/enq
- contact us - you will find us in The Phone Book under HM Revenue & Customs

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.

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