

# **Notice of Penalty Determination**

Year ended 5 April 2010

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PREMIER WASTE (UK) PLC RETIREMENT BENEFITS SCHEME DAWS HOUSE 33-35 DAWS LANE MILL HILL LONDON NW7 4SD

Penalty number 083 PEN P E 3379 11 UA40260 Amount payable £200.00 Issued by
IAN MCDONALD
H M Inspector of Taxes
BOOTLE GROUP
THE TRIAD
STANLEY ROAD
BOOTLE
MERSEYSIDE
L75 1HW
This is not the address for po

This is not the address for payments. See overleaf.

Phone

08457 143 143

Fax 0191 225 6677 Date of issue 15 March 2011

# About this notice

You are required by law to make an end of year return by 19 May each year. As you have not made your return by 19 May 2010 you are liable to a penalty. This notice gives details of that penalty. If you have an agent or professional adviser you should show them this notice immediately.

If you do not understand why you have received this notice please ask me about it. My details are shown above.

## How the penalties are worked out

Penalties are £100 for each month (or part-month) for every 50 (or up to 50) employees. You have been charged penalties from 20 January 2011 to 10 March 2011.

This means that the statutory penalties that you must pay are £200.00.

## **Payment**

You should pay the amount shown on or before 14 Apr 2011, using the payslip below. The notes overleaf give more information about *How to pay*.

ECS394(B)		▼ Please detach payslip here ▼			HMRC 10/08			
	commercial BANK	Payslip		IM Revenu Customs	e	bank	giro credit	4
	Merseyside GIR 0AA Reference		Credit account number	Amount due (no fee payable at PO counter)				
158	XSE1083033791	1	157 8049	£	200.00			
24	PREMIER WASTE (UK) PLO RETIREMENT BENEFITS S			C	CHEQUE ACCEPTABLE		For official use	fficial use
(35°)	Signature		Date			Г		
``.		57-	-80-49	HEAD OFFIC	ST BANK PLC SE COLLECTION A/C NUE & CUSTOMS	CASH CHEQUE		
ECS394	(B) HMRC 04/09		Please do r	not fold this pay	slip or write or mark below	this line		

# Employer's end of year return

The end of year return consists of form P35 Employer Annual Return and P14 End of Year Summary (or approved substitute). The return gives details of PAYE, National Insurance contributions (NICs) and Student Loan deductions for each employee, and is also the employer's declaration of amounts due. It must reach us by 19 May following the end of the tax year.

#### Contractor's annual return

Form CIS36 is the equivalent return for contractors in the construction industry. Due dates for submission of the return and the penalty charges we apply are the same.

#### Penalties for late returns

The law provides for a penalty of £100 for each 50 (or up to 50) employees for each month (or part-month) that the return is late, up to a maximum of 12 months. If the return is more than 12 months late an additional penalty might apply.

This can be up to 100% of any PAYE, NICs and Student Loan deductions unpaid by 19 April after the end of the tax year. If the return is fraudulently or negligently incorrect the employer is liable to penalties, up to the additional amount.

## **Appeals**

If you want to appeal you should write to us within 30 days of the date the original Notice of Penalty Determination was issued, stating the grounds for the appeal. If you think you have a reasonable excuse for failing to make the return on time, please explain this. If you think there are good reasons to reduce the penalty amount please say why. We will, if possible, try to settle your appeal by agreement with you. If we cannot do this, we will write and tell you why and offer you a review by a person not previously involved in your appeal. We will also tell you about your right to appeal to an independent tribunal.

For more information about review and appeals, go to www.hmrc.gov.uk or ask us for our leaflet HMRC1.

# 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.

1. Direct Debit To set up a Direct Debit payment go to www.hmrc.gov.uk and select the appropriate service (for example Self Assessment) from the *do it online* menu.



Login on the *Welcome to Online Services* page and select *Direct Debit payment* from the *Main menu*.

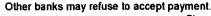
If you are a new user you will first have to register and enrol for the appropriate service.

Direct Using the Internet or phone, provide your bank or building Payment society with the following information to make a Direct Payment:



- payment amount
- sort code 08-32-10
- · account name 'HMRC'
- · account number 12001020
- · your reference as shown on the payslip.
- 3. BillPay You can pay by Debit or Credit Card over the Internet.
  Go to www.billpayment.co.uk/hmrc
  and follow the guidance.
- 4. Your Bank

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'.



5. Post Office Take this form with your payment to any



participating Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'.

The Post Office also accept payment by Debit Card.

6. Post



- If you use this method:
- 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.

If you do not have a return envelope, please send your cheque to:

HM Revenue & Customs Accounts Office BRADFORD BD98 1YY

### Further payment information

You can find further payment information online.

Go to www.hmrc.gov.uk and under quick links select Paying HMRC.

Or you can phone us on 01274 530750.

Please do not write or mark below this perforation