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

HMRC Accounts Office reference 083PD00222246**Issued by**

HMRC
Accounts Office Cumbernauld
Glasgow
G67 1YZ

Phone number 0845 366 7816**Date** 06 February 2011**Pay As You Earn (PAYE) comprising:**

- Income Tax
- Deductions from subcontractors
- Student Loan deductions
- National Insurance contributions

This letter, issued in place of the Employer Payment Booklet, confirms your payment reference and lists the various electronic payment methods available to you as described over the page.

**Information that you need in order to pay by Bacs Direct Credit,
Internet/phone banking and CHAPS**

You will need to provide your bank or building society with the following bank account details.

Amount: Make one payment for the combined total of tax and NICs due.

Account name: HMRC CUMBERNAULD

Account number: 12001039

Sort code: 08-32-10

HMRC Accounts Office reference: 083PD00222246

Late payment penalties and interest

We may charge penalties if PAYE is not paid in full and on time. We charge interest on PAYE paid later than 22nd April following the tax year end (for payments made by approved electronic methods) or 19 April following the tax year end (for payments made by any other method).

To help you pay on time

PAYE should be paid in full and on time. To help you remember to pay on time and avoid a penalty, you might want to visit the Business Link website. Go to www.businesslink.gov.uk/bdotg/action/keydates where you can create a calendar of key tax deadlines for the next 12 months.

For more information and help with arranging electronic payment

For more information go to www.hmrc.gov.uk and under *quick links* select *Paying HMRC*.

Or you can contact HMRC at:

HM Revenue & Customs

St Mungo's Road
Cumbernauld, Glasgow
G67 1YZ

Phone number 0845 366 7816

please turn over

How to pay electronically

Go online to pay by:

Direct Debit. Go to www.online.hmrc.gov.uk/online Login and select *Direct Debit payment* from the Main Menu.

- New users first have to register and enrol for *PAYE for employer services*. You don't have to wait for the Activation PIN – you can set up your payments straightaway. We send an activation PIN which you must action within 28 days to ensure access is not lost.
- Direct Debit is quick and convenient. Use it to set up one or more payments for a future date. When setting up your first Direct Debit payment you need to complete the online instruction at least **five bank working days** before the date you wish to make your payment. For subsequent payments you need to allow at least **three bank working days**.

Use BillPay to pay by:

Debit or credit card over the Internet. Go to www.billpayment.co.uk/hmrc and follow the guidance.

Use your bank or building society services to pay by:

- **Internet banking.** Enter details on your own bank/building society Internet screen and authorise payment.
- **phone banking service.** Phone your bank or building society with payment details.
- **Bacs Direct Credit.** Your payment is transmitted by Bacs to our bank account in three bank working days.
- **CHAPS.** Contact your bank or building society to arrange for same day transfers to us.

Dates for electronic payment

Your electronic payment must reach our bank account and clear no later than the 22nd of the month or quarter. Where the 22nd falls on a weekend, or is a bank holiday, we must receive cleared funds no later than the last bank working day before the 22nd. The table below will help you decide when to make payment in these circumstances.

22nd falls on a	We must have cleared funds by	Latest date for initiating your payment - see note below	
		Internet, phone, Bacs, BillPay, Bank Giro and Post Office counter	CHAPS/GBS Transfer (PAYMASTER)
Friday (not bank holiday)	Friday 22nd	Wednesday 20th	Friday 22nd
Saturday	Friday 21st	Wednesday 19th	Friday 21st
Sunday	Friday 20th	Wednesday 18th	Friday 20th
Bank Holiday Monday	Friday 19th	Wednesday 17th	Friday 19th

Note
The transfer of a Bacs Direct Credit, Internet or telephone banking payment should normally take three working days but **check with your bank or building society** to see what cut-off time they apply for initiating a payment.

Allocating your PAYE payments correctly

Your payment is due by the 22nd of the month or quarter it relates to, so month 3 or quarter 1 is due by 22nd July. If your payment reaches us by the due date you only need to use your 13-character Accounts Office reference to pay.

If however your payment is:

- paid early i.e. before the 6th of that month or quarter
- paid late i.e. after the 5th of the following month
- for a previous deduction year

you will need to add the year and month the payment is for to your Accounts Office reference number. For example, for a payment for month 3 of year 2011-12 (6th June 2011 to 5 July 2011) due 22nd July but reaching us before 6 July 2011 or after 5 August 2011 you will need to add **1203**. The table shows you some further examples of what to add.

Tax year and month for the year 2011-12 (period from 6 April 2011 to 5 April 2012)		
Payment for the	PAYE month	Add
Month ended 5 May	01	1201
Month or quarter ended 5 July	03	1203
Month or quarter ended 5 Oct	06	1206
Month or quarter ended 5 Jan	09	1209
Month or quarter ended 5 Apr	12	1212
Year end and month for a previous year		
Tax year	Payment for	Add
2009-10	6 Apr 2009 - 5 Apr 2010	1013
2010-11	6 Apr 2010 - 5 Apr 2011	1113

When no payment is due for a month or quarter

Tell us no payment is due, on or before the payment date, to avoid us unnecessarily contacting you or issuing a payment reminder.

The best way to tell us is by:

- completing the online 'No PAYE/NICs payment due' form. Go to www.hmrc.gov.uk and under *quick links* select *Paying HMRC*. Locate and complete the 'No PAYE/NICs payment due' form (bookmark the page if you will need the form again), or
- phoning **0845 366 7816** to tell us you have no PAYE/NICs payment to make for a particular month, quoting your HMRC Accounts Office reference number.

The online 'No PAYE/NICs payment due' form is the most convenient and cost effective way to let us know that no payment is due.