

# **Confirmed Penalty**

Year ended 5 April 2014

230000:00000020:001

H. BRAGMAN LTD DIRECTORS PENSION SCHEME DAWS HOUSE 33-35 DAWS LANE LONDON NW7 4SD Issued by
HM Revenue & Customs
CUST OPS EMPLOYER OFFICE 846
CHILLINGHAM HOUSE
BENTON PARK VIEW
NEWCASTLE UPON TYNE
NE98 1ZZ
This is not the address for payments. See overleaf.
Phone

0300 200 3200

Fax 0191 285 4332

Date of issue 24 February 2016

Penalty number 846 PEN P E 1741 14 B14231 Amount payable £400.00

# About your penalty

Further to our letter dated 06 October 2014, we have now confirmed your penalty charge for the period 20 May 2014 to 19 September 2014.

The amount of penalty that you have to pay is £400.00.

If you have any enquiries about this please phone on the number shown above and ask for t Gray.

### Payment

You should pay the amount shown above, minus any amounts already paid, using the payslip below. The notes overleaf give more information about *How to pay*.

Santander		▼ Please detach payslip here ▼				HMRC 01/14		
		Trans Paysli cash	p @	HM Revenue & Customs	bar	ık giro credit	4	
	ootle Merseyside L30 4UA Refer	ence	Credit account number	Amount due (no fee payable at PO coun	iter)			
158	XZE1846	0174114	157 8049	£ 400.0	0			
24	H. BRAGMAN LTE PENSION SCHEM			CHEQUE ACCEPT	TABLE	For official use		
BSC2010/01	amp and high	e	Date	NATWEST BANK PLC	CASH	For of	fficial use	
BB /	2	Y		COLLECTION A/C HM REVENUE & CUSTOI				
ECS394	4(G) HMF	57 RC 12/13	7-80-49 Please do	not fold this payslip or write or ma	£ ark 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.

Real Time Information employer or pension payer

A Full Payment Submission (FPS) is required each time you make a payment to your employee(s). You must submit an FPS for your employee's final normal payday and any later payments in the tax year.

#### 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.

Direct Debit

To set up a Direct Debit payment go to www.hmrc.gov.uk/login then log in or sign up for the appropriate online service.



5 Post Office Take the payslip with your payment to any participating Post Office. If paying by cheque, make your cheque payable to 'POST OFFICE LTD'. The Post Office accept payment by debit card.

6 Post



- If you use this method:
- make your cheque payable to 'HM REVENUE & CUSTOMS ONLY' followed by your payslip reference
- send the payslip and your cheque, both unfolded, to HM Revenue & Customs (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, BRADFORD BD98 1YY

Direct **Payment** 

Using the internet or phone, provide your bank or building 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.

Further payment information

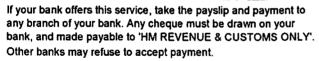
For more payment information go to www.hmrc.gov.uk/payinghmrc Please ensure you use the right reference number when paying HMRC. To check your reference go to www.hmrc.gov.uk/paymentreferencechecker Or you can phone us on 0300 200 3200

3. BillPay



Pay online using your debit or credit card. Go to www.billpayment.co.uk/hmrc and follow the guidance.

Your Bank



Please do not write or mark below this perforation