

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*.

ECS394(G)

▼ Please detach payslip here ▼

HMRC 01/14

Trans  
cash

Payslip



bank giro credit



158

Reference

XZE18460174114

Credit account number

157 8049

Amount due  
(no fee payable at PO counter)

£ 400.00

CHEQUE ACCEPTABLE

For official use

H. BRAGMAN LTD DIRECTORS  
PENSION SCHEME

Signature

Date

NATWEST BANK PLC

COLLECTION A/C

HM REVENUE &amp; CUSTOMS

CASH

CHEQUE

£

57-80-49

ECS394(G)

HMRC 12/13

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

XZE18460174114 87241578049 000400009 74 X

## 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](http://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/login](http://www.hmrc.gov.uk/login) then log in or sign up for the appropriate online service.



### 2 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.

### 3. BillPay



Pay online using your debit or credit card. Go to [www.billpayment.co.uk/hmrc](http://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'. Other banks may refuse to accept payment.

### 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

### Further payment information

For more payment information go to [www.hmrc.gov.uk/payinghmrc](http://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](http://www.hmrc.gov.uk/paymentreferencechecker) Or you can phone us on 0300 200 3200

Please do not write or mark below this perforation