

045006:00021334:001

655

H. BRAGMAN LTD DIRECTORS
PENSION SC
DAWS HOUSE
33-35 DAWS LANE
LONDON
NW7 4SD

Debt Management and Banking

Mr P Sebastian
HMRC
DMB 330
BX5 5AB

Phone 0300 200 3813
www.hmrc.gov.uk

Date of issue 5 May 2015

Reference 846 P H 00158600

Dear Sir/Madam

Outstanding amount £2246.28

You have not paid the full amount due as shown on the attached Statement of Liabilities. See the end of this letter for help with the statement.

If you agree the amount is due, then you need to pay in full now. Go to www.hmrc.gov.uk/payerti/index.htm

When paying us late electronically you need to give us the year and month your payment relates to so that we can correctly allocate it. To do this use your 13 character reference shown above and add 4 additional characters for the year and month as shown on the reference checker at www.hmrc.gov.uk/tools/payinghmrc/pay-index.htm

If you do not agree the amount is due and have registered for the PAYE online service then you can use the HMRC Business Tax Dashboard to look at your payments in more detail. You can also see what you are responsible for. This may help you identify the problem. For more information go to www.hmrc.gov.uk/payerti/paying/pay-tax-dashboard.htm

If you have not done any of the following please now:

- send in the year to date figures for all your employees
- make a claim for amounts such as statutory payments
- made any necessary changes to information you have already given us
- tell us if you haven't paid anyone for a tax period.

We know that RTI is new to employers and want to help you put right any issues to do with the amount shown above. If you need our help to work out what your payment should be please phone us on **0300 200 3813** as soon as you receive this letter. If you have an agent or representative you may wish to show them this letter.

Information is available in large print, audio tape and braille formats.
Type talk service prefix number - 18001.

The statement may show one or more of the following are due:

- Underpayments – this is where you have not paid enough based on your RTI submissions for PAYE
- Specified charges - these are amounts we have estimated to be due when we have not received the necessary RTI PAYE submissions. We base these on your previous filing and payment history. We do this under Regulation 75A Income Tax (Pay As You Earn) Regulations 2003
- Outstanding Construction Industry Scheme (CIS) payments or outstanding advance amounts
- Class 1A National Insurance Contributions
- Earlier Year Update (EYU) – this is where we have been told about changes to PAYE amounts paid in previous tax years
- Interest – this is where you have paid late a PAYE or CIS charge that was due for payment on 19 April 2014 or later.

We may have added interest to the amount that you owe. The outstanding amount due may also include interest which has accrued to date. When we receive payment in full we will show the interest charged on the PAYE dashboard. Go to www.hmrc.gov.uk/payerti/paying/pay-tax-dashboard.htm

Yours faithfully

Officer of Revenue & Customs

045006:00021334:001_002

Statement of liabilities

H. BRAGMAN LTD DIRECTORS
PENSION SC

5 May 2015

Reference 846 P H 00158600




Period ended	Description	Unpaid amount
05-02-2015	PAYE Specified Charge Mth 10	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 05-05-2015	0.98
05-03-2015	PAYE Specified Charge Mth 11	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 05-05-2015	0.98
05-04-2015	PAYE Specified Charge Mth 12	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 05-05-2015	0.98

Total unpaid amount £ 2246.28


Interest accruing, per day, until payment £ 0.18

▼ If you need to use the payslip, please detach here ▼

IDMS99P




Bootle Merseyside L30 4UA




Trans cash

Payslip



HM Revenue
& Customs

bank giro credit



158

24

Reference
846PH0015860015120

Credit account number
157 8049

Amount due
(no fee payable at PO counter)
£ 2246.28
CHEQUE ACCEPTABLE

For official use

H. BRAGMAN LTD DIRECTORS
PENSION SC

Signature _____ Date _____


NATWEST BANK PLC
COLLECTION A/C
HM REVENUE & CUSTOMS

57-80-49

CASH
CHEQUE

£

For official use



BGC2010/01

IDMS99P

HMRC 12/13

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

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 then go to 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 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 also 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

You can find further payment information online. Go to www.hmrc.gov.uk/payinghmrc

Please do not write or mark below this perforation