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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

Dear Sir/Madam

Phone **0300 200 3813**  
[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Date of issue 3 February 2015

Reference 846 P H 00158600

**Outstanding amount £2033.00**

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](http://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](http://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](http://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.



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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](http://www.hmrc.gov.uk/payerti/paying/pay-tax-dashboard.htm)

Yours faithfully

Officer of Revenue & Customs

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# Statement of liabilities

H. BRAGMAN LTD DIRECTORS  
PENSION SC

3 February 2015

Reference 846 P H 00158600

Period ended	Description	Unpaid amount
05-11-2014	PAYE Specified Charge Mth 7	
	Tax	161.11
	Class 1 NIC	373.89
05-12-2014	Interest To 03-02-2015	0.64
	PAYE Specified Charge Mth 8	
	Tax	373.89
05-01-2015	Class 1 NIC	373.89
	Interest To 03-02-2015	0.90
	PAYE Specified Charge Mth 9	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 03-02-2015	0.90

Total unpaid amount **£ 2033.00**

Interest accruing, per day, until payment £ 0.16

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

IDMS99P



*Trans cash*

**Payslip**



**bank giro credit**



Bootle Merseyside L30 4UA

Reference

Credit account number

Amount due  
(no fee payable at PO counter)

158

846PH0015860015090

157 8049

**£ 2033.00**

24

CHEQUE ACCEPTABLE

For official use

H. BRAGMAN LTD DIRECTORS  
PENSION SC

Signature \_\_\_\_\_

Date \_\_\_\_\_

**NATWEST BANK PLC**  
COLLECTION A/C  
**HM REVENUE & CUSTOMS**

CASH		
CHEQUE		
<b>£</b>		

**57-80-49**

IDMS99P

HMRC 12/13

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



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BGC2010/01



## 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**

<p><b>1 Direct Debit</b></p> 	<p>To set up a Direct Debit payment go to <a href="http://www.hmrc.gov.uk/login">www.hmrc.gov.uk/login</a> then go to log in or sign up for the appropriate online service.</p>	<p><b>5 Post Office</b></p>  <p>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.</p>
<p><b>2 Direct Payment</b></p> 	<p>Using the internet or phone, provide your bank or building society with the following information to make a Direct Payment:</p> <ul style="list-style-type: none"> <li>• payment amount</li> <li>• sort code 08-32-10</li> <li>• account name 'HMRC'</li> <li>• account number 12001020</li> <li>• your reference as shown on the payslip.</li> </ul>	<p><b>6 Post</b></p>  <p>If you use this method:</p> <ul style="list-style-type: none"> <li>• make your cheque payable to 'HM REVENUE &amp; CUSTOMS ONLY' followed by your payslip reference</li> <li>• send the payslip and your cheque, both unfolded, to HM Revenue &amp; Customs (in the return envelope, if provided). A stamp for the correct postage is required.</li> </ul> <p>If you do not have a return envelope, please send your cheque to:</p> <p>HM Revenue &amp; Customs, BRADFORD BD98 1YY</p>
<p><b>3 BillPay</b></p> 	<p>Pay online using your debit or credit card. Go to <a href="http://www.billpayment.co.uk/hmrc">www.billpayment.co.uk/hmrc</a> and follow the guidance.</p>	<p><b>Further payment information</b></p> <p>You can find further payment information online. Go to <a href="http://www.hmrc.gov.uk/payinghmrc">www.hmrc.gov.uk/payinghmrc</a></p>
<p><b>4 Your Bank</b></p> 	<p>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 &amp; CUSTOMS ONLY'.</p> <p>Other banks may refuse to accept payment.</p>	

Please do not write or mark below this perforation