

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

655

Debt Management and Banking

Mr P Sebastian **HMRC DMB 330** BX5 5AB



37500

Phone

0300 200 3813

www.hmrc.gov.uk

Date of issue 12 May 2016 Reference

846 P H 00158600

Dear Sir/Madam

Notice to pay amount due £4297.34

Our records show that despite our previous reminder(s) you still have not paid the full amount due. You must pay the full amount due within seven days of the date of this letter. If you do not pay or contact us we will take further action to collect the money you owe.

We can enforce debts by visiting your premises and arranging for your goods to be seized and sold at public auction, as the law allows. In England and Wales we can charge fees for this, so if you do not act now it could cost you more money. For more information go to www.gov.uk/your-rights-bailiffs

For details of this debt see the attached Statement of Liabilities. See the end of this letter for help with the statement.

If the statement shows you have a specified charge then you must pay this now, and also send us up to date submissions straightaway to tell us:

- · what you have paid your employees
- about any deductions you want to make (for example, to recover statutory payments)
- if you haven't paid anyone for a tax period.

You can pay online using your debit or credit card or by Direct Debit. Or you can pay by internet or telephone banking. For details on how to pay, 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/paye-index.htm

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

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We know that RTI is new to employers and want to help you put right any issues to do with the amount shown above. We have tried previously to contact you to see whether you need our help to work out what your payment should be. If you do need our help 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.

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/paye-tax-dashboard.htm

Yours faithfully

Officer of Revenue & Customs



Statement of liabilities

H. BRAGMAN LTD DIRECTORS PENSION SC

12 May 2016

Reference 846 P H 00158600

Period ended	Description	Unpaid amount
05-03-2016	PAYE Specified Charge Mth 11	
	Tax	83.09
	Class 1 NIC	83.09
	Interest To 12-05-2016	0.30
05-04-2016	PAYE Underpayment Mth 12	
	Tax	4122.88
	Interest To 12-05-2016	7.98
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Total unpaid amount £ 4297.34

Interest accruing, per day, until payment £ 0.33



Paying HMRC

Secure and efficient ways to pay

Make sure you pay us by the deadline.

Direct Debit

To set up a Direct Debit payment, go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-10, account number 12001039 and account name 'HMRC Cumbernauld'.

Your payment reference is 846PH001586001611.

By debit or credit card online

Go to www.gov.uk/pay-tax-debit-credit-card and follow the instructions.

At your bank or building society

Take your payslip to your branch and pay by cash or cheque. Make cheques payable to 'HM Revenue and Customs only' followed by your payment reference 846PH001586001611.

At the Post Office

Take your payslip to any participating Post Office and pay by debit card, cash or cheque made payable to 'Post Office Ltd'.

Other ways to pay

By cheque through the post

Make your cheque payable to 'HM Revenue and Customs only' followed by your payment reference 846PH001586001611.

Send your payslip and cheque to: HM Revenue and Customs Direct BX5 5BD

Don't fold either the payslip or the cheque or fasten them together.

Payment questions?

For further payment information, go to www.gov.uk/dealing-with-hmrc/paying-hmrc