

145003:00000007:001

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

Issued by
CHRIS SIMPSON
H M Inspector of Taxes
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

Penalty number
846 E F I N E 4 16 B14231
Amount payable
£100.00

Date of issue
15 January 2016

About this notice

You are required by law to make an Employer Annual Return (P14s and P35) online; via the Internet or Electronic Data Interchange (EDI). As your return has not been filed online you are liable to a penalty. This notice gives details of that penalty. If you have an agent or professional adviser you should show them this notice immediately. If you do not understand why you have received this notice please ask me about it. My details are shown above.

How the penalties are worked out

We have worked out your penalty based on the number of P14 *End of Year Summary* forms that you have included with your return. Based on that figure your penalty is £100.00.

Payment

You should pay the amount shown on or before 14 February 2016, using the payslip below. The notes overleaf give more information about *Paying HMRC*.

ECS394(B)(efile)

▼Please detach payslip here ▼

HMRC 01/14

Trans
cash

Payslip



bank giro credit



158

Reference

XKE38460000416

Credit account number

157 8049

Amount due
(no fee payable at PO counter)

£ 100.00

CHEQUE ACCEPTABLE

For official use

H. BRAGMAN LTD DIRECTORS
PENSION SCHEME

Signature

Date

NATWEST BANK PLC

COLLECTION A/C

HM REVENUE & CUSTOMS

CASH

CHEQUE

£

57-80-49

ECS394(B)(efile)

HMRC 12/13

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

XKE38460000416 &7241578049 000100005 74 X

Penalties for not filing your Employer Annual Return online – Your P14 End of Year Summary forms and P35 Employer Annual Return should be sent to us online; via the Internet or Electronic Data Interchange. If you do not file your return online, we will send a penalty. The amount of penalty we charge is based on the number of P14 End of Year Summary forms that you include with your return. The table below gives details.

Number of P14s included with return	Penalty for return year 2004-05 (£)	Penalty for return years 2005-06 to 2008-09 (£)	Penalty for return year 2009-10 (£)	Penalty for return year 2010-11 onwards (£)
1-5	0	0	0	100
6-49	0	0	100	300
50-249	0	600	600	600
250-399	900	900	900	900
400-499	1200	1200	1200	1200
500-599	1500	1500	1500	1500
600-699	1800	1800	1800	1800
700-799	2100	2100	2100	2100
800-899	2400	2400	2400	2400
900-999	2700	2700	2700	2700
1000 or more	3000	3000	3000	3000


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 factsheet 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 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 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
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

Please do not write or mark below this perforation