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RUTHERFORD PENSION PLAN  
PENSION PRACTITIONER COM LIM  
DAWS HOUSE  
33-35 DAWS LANE  
LONDON  
NW7 4SD

Issued by  
IAN MCDONALD  
H M Inspector of Taxes  
CUST OPS EMPLOYER OFFICE  
CHILLINGHAM HOUSE  
BENTON PARK VIEW  
NEWCASTLE UPON TYNE  
NE98 1ZZ

*This is not the address for payments. See overleaf.*

Phone

08457 143 143

Fax

0191 225 6677

Date of issue

30 May 2011

**Penalty number**

083 PEN P E 7636 11 WA55658

**Amount payable**

£1200.00

**About this notice**

You are required by law to make an end of year return by 19 May each year. As you have not made your return by 19 May 2010 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**

Penalties are £100 for each month (or part-month) for every 50 (or up to 50) employees.

You have been charged penalties from 20 May 2010 to 19 May 2011.

This means that the statutory penalties that you must pay are £1200.00.

**Payment**

You should pay the amount shown on or before 29 June 2011, using the payslip below. The notes overleaf give more information about *How to pay*.

ECS394(B)

▼ Please detach payslip here ▼

HMRC 10/08

 **Alliance & Leicester** *Trans cash*  
COMMERCIAL BANK  
Bootle Merseyside GIR 0AA

**Payslip** HM Revenue  
& Customsbank giro credit 

158

Reference

XJE10830763611

Credit account number

157 8049

Amount due  
(no fee payable at PO counter)

£ 1200.00

CHEQUE ACCEPTABLE

For official use

RUTHERFORD PENSION PLAN

Cashier's stamp and initials

Signature

Date

NATWEST BANK PLC  
HEAD OFFICE COLLECTION A/C  
HM REVENUE & CUSTOMS

CASH

CHEQUE

£

ECS394(B)

HMRC 04/09

57-80-49

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

XJE10830763611 &amp;7241578049 001200003 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.

## Contractor's annual return

Form CIS36 is the equivalent return for contractors in the construction industry. Due dates for submission of the return and the penalty charges we apply are the same.

## 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 - 6 below. These are the most secure and efficient.

1. **Direct Debit** To set up a Direct Debit payment go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and select the appropriate service (for example Self Assessment) from the *do it online* menu.



Login on the *Welcome to Online Services* page and select *Direct Debit payment* from the *Main menu*.

If you are a new user you will first have to register and enrol for the appropriate 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** You can pay by Debit or Credit Card over the Internet. 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 this form 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'
- include your payslip reference after 'HM REVENUE & CUSTOMS ONLY'
- send the payslip and your cheque, both unfolded, to the Accounts Office (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 Accounts Office  
BRADFORD BD98 1YY

### Further payment information

You can find further payment information online.

Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under *quick links* select *Paying HMRC*. Or you can phone us on 01274 530750.

Please do not write or mark below this perforation