

Amended Penalty Determination

Year ended 5 April 2010

150000:00000223:001

RUTHERFORD PENSION PLAN PENSION PRACTITIONER COM LIM DAWS HOUSE 33-35 DAWS LANE LONDON NW7 4SD Issued by
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 15 December 2011

Penalty number 083 PEN P E 7636 11 WA55658

Amount payable £ 0.00

About your adjusted penalty

This statement shows that we have adjusted the amount of penalty that you have to pay for the period 20 May 2010 to 19 May 2011.

The amount of penalty that you now have to pay is £0.00.

Payment

You should pay the revised amount shown above, **minus any amounts already paid**, using the payslip below. The notes overleaf give more information about *How to pay*.

ECS397(B) ▼		Please detach payslip here ▼		HMRC 10/08			
Alliance & Leicester Trans COMMERCIAL BANK Bootle Merseyside GIR OAA Payslip			HM Revenue & Customs		bank	giro credit	A
158	Reference		Credit account number	Amount due (no fee payable at PO counter)			
156	XJE10830763611		157 8049	£			
24	RUTHERFORD PENS	SION PLAN		CHEQUE ACCEPTABLE		For official use	
Cashier's star	np and India. Signature _		Date			For of	ficial use
v				NATWEST BANK PLC HEAD OFFICE COLLECTION A/C	CASH		
,				HM REVENUE & CUSTOMS	CHEQUE		Щ
F00007/	(D)		80-49		£		
ECS397((B) HMRC 04/09	14/09	Please do n	ot fold this payslip or write or mark below	this line		

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.

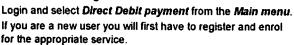
For more information about review and appeals, go to www.hmrc.gov.uk or ask us for our leaflet HMRC1.

Paying HMRC

Please ensure your payment reaches us by the due date. We recommend the payment methods shown at 1 - 5 below. These are the most secure and efficient.

1. Direct Debit

To set up a Direct Debit payment go to www.online.hmrc.gov.uk/online



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 and follow the guidance.

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 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

For more payment information go to www.hmrc.gov.uk and under Quick links select Paying HMRC.

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 01274 530750.

Please do not write or mark below this perforation