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SILVER CREST ASSOCIATES LTD
SSAS
PENSION PRACTITIONER .COM
33-35 DAWS LANE
MILL HILL
LONDON
NW7 4SD

Debt Technical Office

HM Revenue and Customs
14 Headgate
Colchester
CO3 3BS

Dear Sir/Madam

Phone please visit website
www.hmrc.gov.uk

Date of issue 9 December 2010**Reference** 083 P 228289**PAYE/NIC/Subcontractor 2010/2011 payment overdue**

Our records show that your current year PAYE/NIC/Subcontractor payment is overdue. You must therefore do one of the following immediately:

1. Pay any money you owe through our online site at www.hmrc.gov.uk/payinghmrc/payee.htm or, exceptionally, send a cheque with your printed payslip to HMRC, Bradford, BD98 1YY. When paying electronically you must use your 13 character Accounts Office reference which can be found on your payslip booklet or the letter sent in its place. You must add the year and month for which your payment is intended to the end of your reference. E.g. you add 1106 when paying 2010-11 month 6.
2. Tell us if you do not owe us any money for this quarter. You can do this online at www.hmrc.gov.uk/payinghmrc/payee-nil.htm using your 13 character reference.
3. Tell us if your business will not be liable for payments in the foreseeable future by ticking the appropriate statement below and returning this letter to the Colchester address.
 - a) The Ltd company ceased trading on _____(date) and there is no PAYE/NIC due.
 - b) The Ltd company is still trading but has no employees or subcontractors and does not plan to take on any in the near future. The directors will not be paid a salary liable to PAYE/NIC.
 - c) As a sole trader, partnership or contractor I do not intend to take on any staff or subcontractors again.

If you do not pay what you owe, we have the legal right to enforce payment of the debt. We have not included our telephone number on this letter because we are simply expecting you to pay and we have provided it to you in earlier letters about the payment of PAYE.

Yours faithfully

Officer of Revenue and Customs