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MR AND MRS M MEHTA PENSION  
SCHEME  
DAWS HOUSE 33-35 DAWS LANE  
MILL HILL  
LONDON  
NW7 4SD

**Debt Management & Banking**

Mr E Lewis  
Markham House  
Markham Road  
Chesterfield  
S40 1SR

**Phone** 0845 3661201**www.hmrc.gov.uk****Date of issue** 19 January 2011**Reference** 083 P 224393

Dear Sir/Madam

**PAYE Penalties amount overdue £200.00**

PAYE/NIC is money that businesses hold on behalf of employees to pay their tax liability and fund those employees' pensions. As well as the timely payment of this money, you are also required to submit the end of year return form P35 and any supporting documents by 19th May for the year in question. If you fail to do so, you will become liable to a penalty charge or charges for each late return.

Our records show that you have not submitted all returns on time and as a result you have incurred one or more penalties for the above amount. Further information about this is set out on the attached statement of liabilities.

You should therefore pay the amount due immediately and send any overdue returns now or contact us on the above number if you believe this charge to be incorrect. You can call us to pay by debit or credit card and payment can also be made by internet or telephone banking. HMRC's website at [www.hmrc.gov.uk/payinghmrc](http://www.hmrc.gov.uk/payinghmrc) provides further information on when and how to pay and gives a link to HMRC's bank account details. It also provides information on what to do if you have problems paying HMRC, what happens if you don't pay and where you can get free and independent advice on dealing with debt. We strongly recommend that you look at the links to HMRC's bank account details and how to check your reference number to ensure you use the correct details when making your payment.

Yours faithfully

Officer of Revenue and Customs



# Statement of liabilities

MR AND MRS M MEHTA PENSION  
SCHEME

19 January 2011

Reference 083 P 224393

Period ended	Description	Unpaid amount
05-04-2010	Initial Penalty-Failure to submit P35	200.00
Total unpaid amount		£ 200.00
Interest accruing, per day, until payment £ 0.00		