

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

655

**Debt Management and Banking**

Mr P Sebastian  
HMRC  
DMB 330  
BX5 5AB



37500

Phone 0300 200 3813  
[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

Date of issue 25 February 2016  
Reference 846 P H 00158600

Dear Sir/Madam

**Notice to pay amount due £4879.24**

Our records show that despite our previous reminder(s) you still have not paid the full amount due. You must pay the full amount due within seven days of the date of this letter. **If you do not pay or contact us we will take further action to collect the money you owe.**

We can enforce debts by visiting your premises and arranging for your goods to be seized and sold at public auction, as the law allows. In England and Wales we can charge fees for this, so if you do not act now it could cost you more money. For more information go to [www.gov.uk/your-rights-bailiffs](http://www.gov.uk/your-rights-bailiffs)

For details of this debt see the attached Statement of Liabilities. See the end of this letter for help with the statement.

If the statement shows you have a specified charge then you must pay this now, and also send us up to date submissions straightaway to tell us:

- what you have paid your employees
- about any deductions you want to make (for example, to recover statutory payments)
- if you haven't paid anyone for a tax period.

You can pay online using your debit or credit card or by Direct Debit. Or you can pay by internet or telephone banking. For details on how to pay, go to [www.hmrc.gov.uk/payerti/index.htm](http://www.hmrc.gov.uk/payerti/index.htm)

When paying us late electronically you need to give us the year and month your payment relates to so that we can correctly allocate it. To do this use your 13 character reference shown above and add 4 additional characters for the year and month as shown on the reference checker at [www.hmrc.gov.uk/tools/payinghmrc/pay-index.htm](http://www.hmrc.gov.uk/tools/payinghmrc/pay-index.htm)

Information is available in large print, audio tape and braille formats.  
Type talk service prefix number - 18001.

We know that RTI is new to employers and want to help you put right any issues to do with the amount shown above. We have tried previously to contact you to see whether you need our help to work out what your payment should be. If you do need our help please phone us on 0300 200 3813 as soon as you receive this letter. If you have an agent or representative you may wish to show them this letter.

The statement may show one or more of the following are due:

- Underpayments – this is where you have not paid enough based on your RTI submissions for PAYE
- Specified charges - these are amounts we have estimated to be due when we have not received the necessary RTI PAYE submissions. We base these on your previous filing and payment history. We do this under Regulation 75A Income Tax (Pay As You Earn) Regulations 2003
- Outstanding Construction Industry Scheme (CIS) payments or outstanding advance amounts
- Class 1A National Insurance Contributions
- Earlier Year Update (EYU) – this is where we have been told about changes to PAYE amounts paid in previous tax years
- Interest – this is where you have paid late a PAYE or CIS charge that was due for payment on 19 April 2014 or later.

We may have added interest to the amount that you owe. The outstanding amount due may also include interest which has accrued to date. When we receive payment in full we will show the interest charged on the PAYE dashboard. Go to [www.hmrc.gov.uk/payerti/paying/payee-tax-dashboard.htm](http://www.hmrc.gov.uk/payerti/paying/payee-tax-dashboard.htm)

Yours faithfully

Officer of Revenue & Customs

240002:00004753:001\_002



## Statement of liabilities

H. BRAGMAN LTD DIRECTORS  
PENSION SC

25 February 2016

Reference 846 P H 00158600

Period ended	Description	Unpaid amount
05-04-2014	PAYE Underpayment Mth 12	
	Tax	4544.85
	Interest To 25-02-2016	334.39
Total unpaid amount		£ 4879.24

Interest accruing, per day, until payment £ 0.37

▼ If you need to use the payslip, please detach here ▼

IDMS99P



Trans  
cash

Payslip



bank giro credit



Booth Merseyside L30 4UA

Amount due  
(no fee payable at PO counter)

Reference

Credit account number

846PH001586001412

157 8049

£ 4879.24

CHEQUE ACCEPTABLE

For official use

H. BRAGMAN LTD DIRECTORS  
PENSION SC

Signature

Date

NATWEST BANK PLC  
COLLECTION A/C  
HM REVENUE & CUSTOMS

CASH

CHEQUE

£

57-80-49

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

846PH0015860014120 &7241578049 004879244 74 X

## 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](http://www.hmrc.gov.uk/login) then go to 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](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 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 also 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

You can find further payment information online. Go to [www.hmrc.gov.uk/payinghmrc](http://www.hmrc.gov.uk/payinghmrc)

Please do not write or mark below this perforation