

020005:00013925:001

655

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

Debt Management and Banking

Mr P Sebastian HMRC **DMB 330** BX5 5AB

Phone

0300 200 3813 www.hmrc.gov.uk

Date of issue 3 February 2015

Reference

846 P H 00158600

Dear Sir/Madam

Outstanding amount £2033.00

You have not paid the full amount due as shown on the attached Statement of Liabilities. See the end of this letter for help with the statement.

If you agree the amount is due, then you need to pay in full now. Go to 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/paye-index.htm

If you do not agree the amount is due and have registered for the PAYE online service then you can use the HMRC Business Tax Dashboard to look at your payments in more detail. You can also see what you are responsible for. This may help you identify the problem. For more information go to www.hmrc.gov.uk/payerti/paying/paye-tax-dashboard.htm

If you have not done any of the following please now:

- send in the year to date figures for all your employees
- make a claim for amounts such as statutory payments
- · made any necessary changes to information you have already given us
- tell us if you haven't paid anyone for a tax period.

We know that RTI is new to employers and want to help you put right any issues to do with the amount shown above. If you need our help to work out what your payment should be 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.

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



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/paye-tax-dashboard.htm

Yours faithfully

Officer of Revenue & Customs



Statement of liabilities

H. BRAGMAN LTD DIRECTORS PENSION SC

3 February 2015

Reference 846 P H 00158600

Period ended	Description	Unpaid amount
05-11-2014	PAYE Specified Charge Mth 7	
	Tax	161.11
	Class 1 NIC	373.89
	Interest To 03-02-2015	0.64
05-12-2014	PAYE Specified Charge Mth 8	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 03-02-2015	0.90
05-01-2015	PAYE Specified Charge Mth 9	
	Tax	373.89
	Class 1 NIC	373.89
	Interest To 03-02-2015	a analysis of a film less 0.90

Total unpaid amount £ 2033.00

Interest accruing, per day, until payment £ 0.16



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

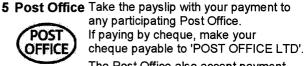
1 Direct **Debit**



To set up a Direct Debit payment go to www.hmrc.gov.uk/login then go to log in or sign up for the appropriate online service.

POST

OFFICE



The Post Office also accept payment by debit card.

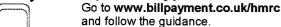
2 Direct **Payment**



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.

Pay online using your debit or credit card.



3 BillPay



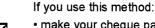
4 Your Bank

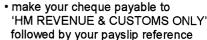


If your bank offers this service, take the payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to 'HM REVENUE & CUSTOMS ONLY'.

Other banks may refuse to accept payment.

6 Post





 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

Please do not write or mark below this perforation