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846

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

Your employer PAYE reference
846/B14231

0300 200 3200
For our opening hours go to
www.hmrc.gov.uk or phone us

Date of issue
02 June 2014



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Your outstanding Real Time Information Return; act now to minimise or avoid penalties

We need you to file a Full Payment Submission (FPS) each time you make a payment to your employee(s).

We may already have charged you a penalty* if you haven't filed an FPS for your employee(s) detailing their final normal payday for 2013-14.

You'll need to **act now**, by filing an Earlier Year Update (EYU) straightaway, to stop the penalty* increasing.

If you **have already filed your return online**, please check you have filed it correctly. For example, if you've sent the return in *test mode* rather than in *live mode*, you'll have got an acknowledgement from us but we won't have updated your employer record. You'll need to send us the return again using *live mode*.

If you **don't need to file a return** you'll need to tell us now by filing an Employer Payment Summary (EPS).

For more information, go to hmrc.gov.uk/latereporting

If you have an agent, please show this letter to them.

*The penalty is £100 for every 50 (or fewer) employees, for each month (or part month) your return is late. When you file your return we'll send you a penalty calculation up to the date we got your return.

If your return is still outstanding we'll write to you again in:

- September (covering four months, that is a £400 penalty)
- January (covering another four months) and
- May (covering an additional four months, that is a minimum £1,200 penalty in total.)