

0025759/375/80100VAB100074  
H. Bragman Ltd Directors Pension Scheme  
Daws House  
33-35 Daws Lane  
London  
NW7 4SD

**Employer PAYE reference**  
846/B14231

**Accounts reference**  
846PH00158600

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**3 September 2013**

## You've missed a deadline for reporting PAYE information

**You need to  
act now!**

We wrote to you in June to tell you that you had already missed a deadline for reporting PAYE information.

Over 85 per cent of employers are now reporting PAYE in real time, but our records show that by 20 August 2013 we had still not received a real time PAYE submission from you. You have now missed one or more deadlines for reporting PAYE information to HM Revenue & Customs (HMRC) in real time.

### **You must start reporting now to avoid incurring penalties in future.**

The law changed on 6 April 2013 and as an employer with a PAYE scheme, you should already be reporting PAYE information to HMRC in real time.

Reporting PAYE in real time will tell us how much you should pay HMRC each month or quarter. This will make it easier for you to pay us the right amount each time and help you to avoid making late payments and incurring penalties.

**You need to act now:** either tell HMRC if you no longer employ anyone or start reporting in real time.

If you haven't reported because you haven't paid anyone at all, you need to let us know that you don't owe HMRC any tax. If your PAYE scheme has closed or is no longer operating, you also need to tell us. This is important as it will stop HMRC incorrectly pursuing you for money. Go to [hmrc.gov.uk/actnow](http://hmrc.gov.uk/actnow) to find out how.

If you have sent us a real time submission or closed your PAYE scheme since 20 August 2013, please ignore this letter.

### **Help to report in real time**

The vast majority of pilot employers we asked told us they found it easy to report PAYE in real time. However, we understand that this is a change and we want to help you to get it right. We are offering a range of support for businesses including free software for employers with nine or fewer employees, YouTube videos, webinars and other online support. We have also introduced some temporary arrangements for small businesses to help them get used to reporting PAYE in real time. To find out more about these arrangements and other help available, go to [hmrc.gov.uk/actnow](http://hmrc.gov.uk/actnow)

**Automatic late filing penalties will apply in 2014–15.**