

SPM SSAS
Daws House
33-35 Daws Lane
Mill Hill
London
NW7 4SD



Debt Management

PAYE/NIC Report & Payment
Reminder

www.gov.uk

Date of issue 7 December 2017

Reference 475 P M 00839987

Dear Sir/Madam

Reminder: PAYE/NIC

Reminder: PAYE and NICs

You haven't been on time:

- paying your PAYE and NICs
- submitting your reports

Please make sure we receive your next payment no later than 22 December 2017 or 19 December 2017 if you're paying by cheque.

HMRC online services can send you alerts when you are late. To register for email reminders you'll need to log into your online account, go to www.gov.uk/payee-online-log-in

For details about due dates, payroll reports and how to pay, go to:

- payment due dates - www.gov.uk/running-payroll/paying-hmrc
- payroll reports - www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc
- payments - www.gov.uk/pay-payee-tax

If you're late paying or submitting reports we may charge you interest and penalties. For more details, go to www.gov.uk/what-happens-if-you-dont-report-payroll-information-on-time

You can stop this by planning ahead and making your reports and payments on time.

Yours faithfully

Officer of Revenue and Customs

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