



Mark Miserotti &lt;markm@pensionpractitioner.com&gt;

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## Penalty Fine Determination

1 message

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**Mark Miserotti** <markm@pensionpractitioner.com>

31 December 2012 15:41

To: Graham &lt;graham@tradpin.co.uk&gt;

Graham,

My Apologies for the time it has taken to come back to you regarding the penalty letter. It has been difficult obtaining information from HMRC on this.

On 5 April 2011 you submitted to our office the PAYE return data in respect of pensions drawn. We then advised if the pension scheme was registered for PAYE, it was not. It is not possible to register the pension scheme for PAYE and file a return in the time space allowed by HMRC (end of year return is due 19 May) as the PAYE codes were not issued by HMRC until 9 August. We then sought to file the PAYE under the new tax codes but HMRC advised that the returns should be issued under the PAYE code in operation (120 T22376P). We were advised to close off the new PAYE code (475 TA61762), which we did, and submit a return under the PAYE code already in operation. We requested the log in codes in respect of the PAYE reference 120 T22376P but we never received these and we therefore were unable to submit an end of year return.

Please advise if you are you in agreement with this?

Kind regards

Mark

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### 2 attachments

**PAYE penalty letter + Accounts for year end 261211 080612\_Tradpin.pdf**

1568K

**200811\_gm.doc**

70K