



HM Revenue & Customs

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REGISTERED SCHEME ADMINISTRATOR LIMITED
VENTURE WALES
VENTURE WALES BUILDING
MERTHYR TYDFIL
CF48 4DR



Corporation Tax

Notice of further penalty determination
Failure to deliver a return by the required date

Issued by
HM REVENUE AND CUSTOMS
CT SERVICES
CORPORATION TAX SERVICES
HM REVENUE AND CUSTOMS
UNITED KINGDOM
BX9 1AX

Date of issue
16 JUL 2020

Telephone number
0300 2003410

Company tax reference
623 50998 17379 A 07 P 02/02

Period
1 July 2017 to 30 June 2018

This notice gives details of a further penalty* determination for failure to deliver a tax return, or returns, when required to do so. The notice is addressed to the company as required by law.

If you do not think the company has incurred the penalties shown, or you think they are excessive, you should appeal against the determination. Your appeal should be made in writing within 30 days from the date of issue shown above. See note 4 in the CT211 Notes, go to www.gov.uk/government/collections/corporation-tax-forms

Unless you appeal, the penalties charged by the determination should be paid without further request within 30 days from the date of issue shown above.

Penalty or penalties for failure to deliver a return, or returns, in response to a notice** requiring the company to do so.	£263.36
Notice issued on	23 September 2018
Specifying the period from	1 July 2017
to	30 June 2018
Less amounts charged by previous determination	£131.68
Amount charged by this further determination	£131.68
Due date	15 August 2020
Amount payable	£131.68

* Please note that flat-rate and tax-related late filing penalties are charged separately. This notice is about tax-related penalties only.

'Tax-related' penalties means any penalty incurred under Paragraph 18 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999, or under Section 94(6) Taxes Management Act 1970 for return periods ended before 1 July 1999.

'Flat-rate' penalties means any penalty incurred under Paragraph 17 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999, or under Section 94(1) Taxes Management Act 1970 for return periods ended before 1 July 1999.

** Notices to deliver a return are issued under Paragraph 3 Schedule 18 Finance Act 1998 for specified periods ended on or after 1 July 1999, or under Section 11 Taxes Management Act 1970 for specified periods ended before 1 July 1999.



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I attach a formal notice of a penalty determination I have made on the company, please see CT211 Notes for an explanation of the legal provisions involved. Go to www.gov.uk/government/collections/corporation-tax-forms

Following the issue on 23 September 2018 of a notice to file a return for the period from 1 July 2017 to 30 June 2018, the penalty has been calculated on the assumption that a return is required for the period shown below.

Return Period Ended 30 June 2018	Return Due 30 June 2019	Tax-Related Penalty Due 20% of £1316.80 = £263.36
Reconciliation Statement: Amounts due	+Normal due date for payment Tax Less amounts stood over Penalties Less amounts stood over	1 Apr 2019 3800.00 0.00 463.36 0.00
+Companies that pay under the Instalment Payment Regulations have different earlier due dates.	Interest accrued including any debit interest Total due Less already paid including any credit interest Amount payable	44.83 4308.19 4175.03 133.16

You can see further details by using CT Online. Go to www.gov.uk/file-your-company-accounts-and-tax-return

CT211

▼ If you need to use the payslip, please detach here ▼

ABC

Date _____

Cashier stamp



HM Revenue
& Customs

bank giro credit



ABC

Barclays Bank Plc
Automated Bulk Credit Clearing
Account number 63464695 11-47

Account
HM Revenue and Customs

Paid in by
REGISTERED SCHEME ADMINISTRATOR LIMITED

Reference number
5099817379A00107A

25-03-57



For official use



For official use

CASH	
CHEQUE	

£ 133.16

CT211

HMRC 07/17

Please do not fold this payslip or write or mark below this line

>13316< 5099817379A00107A< 250357+ 63464695< 73 X



Support available during the Coronavirus (COVID-19) pandemic

We're reviewing some of our processes, to support you in the best possible way during the Coronavirus (COVID-19) pandemic.

More time to appeal or ask for a review

You normally have 30 days to appeal, or ask us for a review, but we know it may not currently be possible for you to do this. So, for now, we're giving you an extra 3 months.

What this means for you

More time to appeal to us or ask us for a review

You will have received a letter with this attachment. If the letter says you can appeal to us, or ask us for a review:

- within 30 days – you now have 3 months and 30 days
- by a certain date – you now have an extra 3 months after that date

More time to appeal to the tribunal

If the letter says you can appeal to the tribunal, you would normally have 30 days to do this. The tribunal will ask us if we object to a late appeal. We will not object if you appeal within 3 months and 30 days.

Reasonable excuse for not meeting a tax obligation

You can appeal if the letter you've received is about a penalty because you've missed the deadline for either sending a return or paying tax on time; you can appeal if you:

- do not think the penalty is due
- have a reasonable excuse for missing the deadline

A reasonable excuse is something that stopped you from meeting a tax obligation that you had taken reasonable care to meet. This can now also include problems caused by Coronavirus (COVID-19).

For more information about this, go to www.gov.uk/tax-appeals/reasonable-excuses

Problems paying your tax because of Coronavirus (COVID-19)

If you cannot pay your tax because of Coronavirus (COVID-19), we can agree 'time to pay' arrangements with you. We agree these on a case-by-case basis and tailor them to meet your circumstances.

We've set up a dedicated helpline for dealing with time to pay arrangements.

If you need help or want to talk about your options, please phone us on 0800 024 1222.

If you have any health issues or personal circumstances that make it difficult for you to deal with us, please tell us. We'll help you in whatever way we can.

For more information go to www.gov.uk/dealing-hmrc-additional-needs

More information

You can find more information about Coronavirus (COVID-19) on GOV.UK

