



# HM Revenue & Customs

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REGISTERED SCHEME  
ADMINISTRATORS LIMITED  
VENTURE WALES  
PENTREBACH  
MERTHYR TYDFIL  
CF48 4DR

DM PAYE  
HM Revenue and Customs  
BX9 1EW



[www.gov.uk](http://www.gov.uk)

Dear Sir/Madam

**Date of issue** 9 March 2023

**Reference** 120 P B 01507239

## Please pay your employer's PAYE on time

Our records show that you've paid your employer's PAYE late in the past.

You need to make your next payment by 22 March. Or, if you are paying by cheque, we need to receive it by 19 March.

### How to pay

You'll find everything you need to pay online – go to GOV.UK and search 'pay PAYE'.

### Making future PAYE payments on time

You can set up a Direct Debit to pay your tax and National Insurance contributions automatically when they become due. We'll collect your payment based on the amount in your submissions.

### If you don't pay in full by the due date

You may have to pay a late payment penalty. This could be up to 4% of the amount that's overdue. We'll also charge interest, so the amount you owe will increase until you pay in full.

You can find more information online about late payment penalties. Go to GOV.UK, then:

- select 'PAYE late payment penalties'
- choose 'Late payment penalties for PAYE and National Insurance'.

### If you've already paid or set up a Direct Debit

Thank you.

Please allow 6 working days for your business tax account to update.

(continued overleaf)

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