

Jayne Perkins
88 Testing Road
Testtown
TESTSHIRE
PO57 C0D3

Tax Reference 1234567890K

Date 15 March 2017

Issued by:
HM Revenue & Customs

SELF ASSESSMENT
HM REVENUE AND CUSTOMS
BX9 1AS

Phone 0300 200 3310

For: Jayne Perkins

Ref: 1234567890K

A Your tax return for the year ended 5 April 2016 was not sent in on time. **B**
Because of this a penalty of £100 is payable. **C**

This is in accordance with paragraph 3 of Schedule 55 to the Finance Act 2009.

D What to do next

- If you still haven't sent us your tax return please do so now to avoid further penalties.
 - If your tax return is more than three months late we will charge you a penalty of £10 for each day it remains outstanding.
 - Daily penalties can be charged for a maximum of 90 days starting from 1 February for paper returns or 1 May for online returns.
- Please pay this penalty within 30 days of the date shown on this notice.

Do you need our help?

Please read the notes overleaf. If you need further information please go to www.hmrc.gov.uk/sa or you can phone us on the number shown above.

We have sent a copy of this notice to your tax adviser, if you have one.

Paying HMRC

Ways to pay

Direct Debit

Set up a Direct Debit through your HM Revenue and Customs online account. Go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

Make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Pay into account number 12001020, sort code 08-32-10, account name 'HMRC Perkins' using payment reference 1234567890K.

By debit or credit card online

Go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

At your bank or building society

Pay by cash or cheque at your branch. Make cheques payable to 'HM Revenue and Customs only 1234567890K'.

At the Post Office

Take your payslip to any participating Post Office and pay by debit card, cash or cheque made payable to 'Post Office Ltd'.

By cheque through the post

Send your payslip and a cheque payable to 'HM Revenue and Customs only 1234567890K' to:
HM Revenue and Customs
Direct
BX5 5BD

Payment questions?

Go to www.gov.uk/pay-self-assessment-tax-bill

Filing your tax return online

We would like you to send your tax return online. There are many benefits to filing your tax return online:

- it is simple and secure
- your tax is automatically calculated for you
- you can use the service day or night
- you will receive immediate acknowledgment that we have received your tax return
- if you are due a repayment you will receive it much quicker.

You can also:

- view your payments made and amend your personal contact details online
- set up a Direct Debit payment for a future date and/or start a Budget Payment plan.

Getting started

You will need to register and enrol. To do this go to www.hmrc.gov.uk/online and follow the step-by-step guidance. You will be given a User ID on-screen and you will also be asked to create a password. Confirmation of your User ID and an Activation Code will be sent to you by post within seven working days of registering.

You will need to use your Activation Code within 28 days of the date on the letter. If the Code expires before you use it, you will have to register again.

If something is wrong

If you believe that you sent in your tax return on time please write to us, at the address shown overleaf, with full details.

If this notice has been issued to someone who has died, please let us know the date of death and who is looking after their tax affairs.

Appealing against this penalty

If you want to appeal you must do so:

- in writing, and
- within 30 days of the date of this notice.

Please read the enclosed leaflet before you appeal.

Payment of penalty if you appeal

If you appeal, you may still find it in your interest to pay the penalty. This may avoid you being charged interest if your appeal does not succeed.

Interest accrues from 30 days after the date of this notice. The appeal **does not** change this interest date.

If your appeal is successful we will cancel the penalty, and any interest charged on it. If you have already paid the penalty, we will repay this with interest from the date you paid, up to the date we repay you.

A

This is the tax return to which the penalty relates. If you have already filed this tax return you need to check whether or not you filed it by the [deadline](#). If you have not yet filed the return you should do so as soon as possible to minimise any further penalties being charged. If you don't need to complete a tax return contact HMRC.

[Back to the top](#)

B

The due date for filing the tax return depends on whether it is a paper return or an online return. Check the filing deadline on our section '[When do I have to send my tax return to HMRC?](#)'. If you did file the return on time you must contact HMRC and explain this and try to find out why they have issued a penalty notice.

[Back to the top](#)

C

This is the amount of the fine. [Check it is correct](#). If you think it is incorrect, contact HMRC and explain why.

[Back to the top](#)

D

If you still need to file the tax return you should do so as soon as possible. You should also consider whether you have grounds to appeal against the penalty. Read our [guidance](#) on this.

[Back to the top](#)