



Russell & Co.

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8th May 2015

HMRC – Late Payment Notice

Dear Paul,

Please find enclosed Late Payment Notice received from HMRC for the PAYE/NIC for the period ending 5th April 2015. (March Payroll)

If you have any queries please don't hesitate to contact us.

Kind Regards

Yours sincerely

Sue Smillie
Russell & Co



**Russell & Co** acting on behalf of **CLOUDSOFT LTD**

PAYE Employer reference: 073 / S5194

Generic notification notices

Generic Notification details

The information for the notice you selected is shown below. Once you have read the notice click the 'Next' button to return to the search page or if you want to show the notice as being completed, click the 'Complete' button below.

If you wish to print this information for your records, please use the print facility on your browser.

Employer Details

Name: CLOUDSOFT LTD**Employer Reference:** 073/S5194

Notice details

Message type: Late payment notice (1)

Message details

We have sent you this message because our records show you did not make full payment of your PAYE tax, Class 1 NICs (including CIS and Student Loan deductions) on time. If you have not already done so, please bring your payments up to date and ensure future payments are made on time and in full. Paying on time and in full is important as otherwise you may be charged in-year interest and late payment penalties.

If you had no PAYE payment to make because you didn't pay any employees during this tax period, you should let us know by sending an Employer Payment Summary (EPS) for this tax period.

This is not a penalty notice, but it is warning you that you may be charged a penalty.

If you are charged a penalty you can appeal against that penalty if you think it is incorrect or you had a reasonable excuse for the delay. From April 2015 the penalty notice will include information on how to appeal, however the quickest way is to appeal online. To do this you should select the 'Appeal a Penalty' link from your PAYE online account, when you receive a penalty notice. Sending your appeal online means you will receive an immediate electronic response.

To see why we have issued this notice, you can check your liabilities and payments section in your PAYE Online account.

If you haven't already done so, we recommend that you set up email reminders and notifications using the options available in PAYE Online.

Additional information

Period Ending: 2015-04-05[Complete](#)[Next](#)