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CLOUDSOFT LTD
2ND FLOOR
40D GLEDSTANES ROAD
BARONS COURT
LONDON
W14 9HU

Debt Management & Banking

Mr Martin Bennett
14 Headgate
Colchester
CO3 3BS

Phone 0845 3020140**www.hmrc.gov.uk****Date of issue** 25 April 2012**Reference** 073 P 148300

Dear Sir/Madam

PAYE payment overdue for 2011-2012

Our records show that your PAYE payment is overdue. Please pay now.

Your employees and/or subcontractors trust you to pass on any money you have deducted to us.

Please call the phone number above to pay by debit card, credit card, or Direct Debit. You can also pay using internet and telephone banking. For more information on when and how to pay, go to **www.hmrc.gov.uk/payinghmrc**.

When paying electronically you must use your 13 character Accounts Office reference. You can find this on the front of your payment booklet or on the letter we sent you in place of the booklet. Because you are paying late you will need to follow the guidance at **www.hmrc.gov.uk/paymentreferencechecker** to make sure it reaches the correct account.

If you don't accept that this payment is overdue, call us on the number above.

Please act now unless you have recently paid in full.

Please remember that, by 19 May, you need to send us your Employer Annual Return or tell us if you don't need to send one. For further information go to www.hmrc.gov.uk/payepayroll/year-end/annual-return.htm.

Yours faithfully

Officer of Revenue and Customs



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