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**Debt Management & Banking**

Mr Martin Bennett  
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**Phone** 0845 3020140**www.hmrc.gov.uk****Date of issue** 24 November 2011**Reference** 073 P 148300

Dear Sir/Madam

**PAYE payment overdue for 2011-2012**

Our records show that you have not responded to our previous attempts to collect your overdue payment. If you act quickly, you can still put this right before we take further action. You must pay the amount you owe by contacting us on the number above now. You have already lost one opportunity – please don't lose another.

If you do not respond then we will turn your overdue payment into a debt that we can legally enforce. This allows us to visit your premises and arrange for your goods to be sold in public at an auction.

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 how to pay, go to **www.hmrc.gov.uk/payinghmrc**. If you don't believe that this payment is overdue, please contact us on the number above.

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.

Please don't bury your head in the sand – call one of my team now.

Yours faithfully

Officer of Revenue and Customs

