



COMPANY NAME LINE 1
COMPANY NAME LINE 2
ADDRESS NAME LINE 1
ADDRESS NAME LINE 2
LS12 2RX

Issued by
HM REVENUE AND CUSTOMS
CT SERVICES
CORPORATION TAX SERVICES
HM REVENUE AND CUSTOMS
UNITED KINGDOM
BX9 1AX

Date of issue
03 OCT 2017

Telephone number
0300 2003410

Company tax reference
623 11118 99999 A 01 P 03/02

Period
18 September 2014 to 17 September 2015

This notice gives details of a further penalty* determination for failure to deliver a tax return, or returns, when required to do so. The notice is addressed to the company as required by law.

If you do not think the company has incurred the penalties shown, or you think they are excessive, you should appeal against the determination. Your appeal should be made in writing within 30 days from the date of issue shown above. See note 4 in the CT211 Notes, go to www.gov.uk/government/collections/corporation-tax-forms

Unless you appeal, the penalties charged by the determination should be paid without further request within 30 days from the date of issue shown above.

Penalty or penalties for failure to deliver a return, or returns, in response to a notice** requiring the company to do so.	£46.68		
Notice issued on	18 October 2015		
Specifying the period from	18 September 2014		
to	17 September 2015		
Less amounts charged by previous determination	£23.34		
Amount charged by this further determination	£23.34		
Due date	2 November 2017	Amount payable	£23.34

* Please note that flat-rate and tax-related late filing penalties are charged separately. This notice is about tax-related penalties only.

'Tax-related' penalties means any penalty incurred under Paragraph 18 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999, or under Section 94(6) Taxes Management Act 1970 for return periods ended before 1 July 1999.

'Flat-rate' penalties means any penalty incurred under Paragraph 17 Schedule 18 Finance Act 1998 for return periods ended on or after 1 July 1999, or under Section 94(1) Taxes Management Act 1970 for return periods ended before 1 July 1999.

** Notices to deliver a return are issued under Paragraph 3 Schedule 18 Finance Act 1998 for specified periods ended on or after 1 July 1999, or under Section 11 Taxes Management Act 1970 for specified periods ended before 1 July 1999.

COM EXAMPLE ONLY



HM Revenue
& Customs

Corporation Tax

COMPANY NAME LINE 1
COMPANY NAME LINE 2
ADDRESS NAME LINE 1
ADDRESS NAME LINE 2
LS12 2RX

Issued by
HM REVENUE AND CUSTOMS
CT SERVICES
CORPORATION TAX SERVICES
HM REVENUE AND CUSTOMS
UNITED KINGDOM
BX9 1AX

Phone number Date of issue
0300 2003410 03 OCT 2017

Company tax reference
623 11118 99999 A 01 P 03/02

Period
18 September 2014 to 17 September 2015

I attach a formal notice of a penalty determination I have made on the company, please see CT211 Notes for an explanation of the legal provisions involved. Go to www.gov.uk/government/collections/corporation-tax-forms

Following the issue on 18 October 2015 of a notice to file a return for the period from 18 September 2014 to 17 September 2015, the penalty has been calculated on the assumption that a return is required for the period shown below.

Return Period Ended	Return Due	Tax-Related Penalty Due
17 September 2015	30 September 2016	20% of £233.40 = £46.68

You will be contacted shortly regarding the apparent overpayment.

Reconciliation Statement:	+Normal due date for payment	18 Jun 2016	
Amounts due	Tax	1200.00	
	Less amounts stood over	0.00	1200.00
+Companies that pay under the Instalment Payment Regulations have different earlier due dates.	Penalties	246.68	
	Less amounts stood over	0.00	246.68
	Interest accrued including any debit interest		6.72
	Total due		1453.40
	Less already paid including any credit interest		2709.25
	Amount overpaid		1255.85

You can see further details by using CT Online. Go to www.gov.uk/file-your-company-accounts-and-tax-return

CT211

▼ If you need to use the payslip, please detach here ▼

ABC

HM Revenue & Customs

bank giro credit

ABC

Date _____

Cashier stamp

Barclays Bank Plc Automated Bulk Credit Clearing Account number 63464695 11-47
Account HM Revenue and Customs
Paid in by COMPANY NAME LINE 1 COMPANY NAME LINE 2
Reference number 1111899999A00101A

For official use

For official use

CASH	<input type="text"/>	<input type="text"/>
CHEQUE	<input type="text"/>	<input type="text"/>
£	1255.85	

25-03-57

Paying HMRC

Ways to pay

Make sure you pay us by the deadline.

Direct Debit

To set up a Direct Debit payment, go to www.gov.uk/pay-tax-direct-debit and follow the instructions.

Bank details for online or telephone banking, CHAPS, Bacs

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs. Use sort code 08-32-10, account number 12001020 and account name 'HMRC Shipley'.

Your payment reference is 111189999A00101A.

By online card payment

Go to www.gov.uk/dealing-with-hmrc/paying-hmrc and follow the instructions.

At your bank or building society

Take your payslip to your branch and pay by cash or cheque. Make cheques payable to 'HM Revenue and Customs only' followed by your payment reference 111189999A00101A.

Payment questions

www.gov.uk/pay-corporation-tax

You must pay by one of the methods shown aside. You can't pay Corporation Tax or related interest and penalties by post.

EXAMPLE ONLY