



COMPANY NAME LINE 1  
COMPANY NAME LINE 2  
ADDRESS NAME LINE 1  
ADDRESS NAME LINE 2  
ADDRESS NAME LINE 3  
E14 9SG

Issued by  
SIMON FORRESTER  
LB SOUTH & WALES  
HM REVENUE AND CUSTOMS  
LARGE BUSINESS SO914  
NEWCASTLE  
NE98 1ZZ

Date of issue  
04 OCT 2017

Telephone number  
0300 200 3410

Company tax reference  
999 11118 99999 A 00 P 01/02

Period  
1 March 2015 to 29 February 2016

This notice gives details of a 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](http://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.			£390.06
Notice issued on	20 March 2016		
Specifying the period from	1 March 2015		
to	29 February 2016		
Due date	3 November 2017	Amount payable	£390.06

\* 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



Corporation Tax

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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 20 March 2016 of a notice to file a return for the period from 1 March 2015 to 29 February 2016, the penalty has been calculated on the assumption that a return is required for the period shown below.

Return Period Ended 29 February 2016
Return Due 28 February 2017
Tax-Related Penalty Due 10% of £3900.60 = £390.06

You will be contacted shortly regarding the apparent overpayment.

Table with 4 columns: Description, Amount, Date, Total. Rows include Reconciliation Statement, Tax, Penalties, Interest accrued, Total due, and Amount overpaid.

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
1111899999A00114A

For official use

For official use

CASH
CHEQUE
£ 217.89

25-03-57

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## Paying HMRC

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### 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](http://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 1111899999A00114A.

#### By online card payment

Go to [www.gov.uk/dealing-with-hmrc/paying-hmrc](http://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 1111899999A00114A.

### Payment questions

[www.gov.uk/pay-corporation-tax](http://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.

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