

REPRINT_REFERENCEXXX

RECIPIENT_NAME_LINE_1_MAX_35_CHARSX
RECIPIENT_NAME_LINE_2_MAX_35_CHARSX
ADDRESS_LINE_1_MAX_35_CHARSXXXXXXXXXX
ADDRESS_LINE_2_MAX_35_CHARSXXXXXXXXXX
ADDRESS_LINE_3_MAX_35_CHARSXXXXXXXXXX
ADDRESS_LINE_4_MAX_35_CHARSXXXXXXXXXX
ADDRESS_LINE_5_MAX_35_CHARSXXXXXXXXXX
POSTCODE

Issued by

OFFICER_IN_CHARGEXXXXXXXXXXXXXXXXXXXXX
OFFICE_NAME_MAX_35_CHARSXXXXXXXXXXXXX
OFFICE_ADDRESS_LINE_1_MAX_35_CHARSX
OFFICE_ADDRESS_LINE_2_MAX_35_CHARSX
OFFICE_ADDRESS_LINE_3_MAX_35_CHARSX
OFFICE_ADDRESS_LINE_4_MAX_35_CHARSX
OFFICE_ADDRESS_LINE_5_MAX_35_CHARSX
POSTCODE*This is not the address for payments. See overleaf.*

Phone

08457 143 143

Fax

99999999999999999999

Penalty number

999/999/9/999999/99/9999999999

Amount payable

£99999.99

Date of issue

99 Monthxxxx 9999

About this notice

You are required by law to send starter and leaver forms, P45 (Part 1), P45 (Part 3), P46, P46(Pen) and P46(Expat), to us online; via the Internet or Electronic Data Interchange (EDI).

As you have not sent all of your starter and leaver forms to us online you are now liable to a penalty. This notice gives details of that penalty.

If you have an agent or professional adviser you should show them this notice immediately.

If you do not understand why you have received this notice please ask me about it. My details are shown above.

How the penalties are worked out

We have worked out your penalty based on the number of paper starter and leaver forms that you sent us during the quarter ended 5 Monthxxxx 9999; the table overleaf gives more details. Based on that figure, your penalty is £99999.99.

Payment

You should pay the amount shown on or before 99 Monthxxxx 9999, using the payslip below. The notes overleaf give more information about *Paying HMRC*.

Penalties for not filing starter and leaver forms online

We send you a penalty notice when you do not file your starter and leaver forms online.

The amount of penalty we charge is based on the number of paper forms that you send us. The table below gives details.

Number of paper starter and leaver forms included in the quarter	Penalty (£)
1-5	0
6-49	100
50-149	300
150-299	600
300-399	900
400-499	1,200
500-599	1,500
600-699	1,800
700-799	2,100
800-899	2,400
900-999	2,700
1,000 or more	3,000

Appeals

If you want to appeal you should write to us within 30 days of the date the original Notice of Penalty Determination was issued, stating the grounds for the appeal. If you think you have a reasonable excuse for failing to send your starter and leaver forms online, please explain this. If you think there are good reasons to reduce the penalty amount please say why.

We will, if possible, try to settle your appeal by agreement with you. If we cannot do this, we will write and tell you why and offer you a review by a person not previously involved in your appeal. We will also tell you about your right to appeal to an independent tribunal. For more information about *review* and *appeals*, go to www.hmrc.gov.uk or ask us for our factsheet HMRC1.

Print How to pay here,
coordinates for top left
corner
X = 11mm
Y = 87mm