



Phone

Email

Web www.gov.uk

Date 21 October 2022

UTR

Notice of assessment for the year ended 5 April 2019

Amount charged by this assessment:

£XXX

I am sending this notice of assessment to you because we have found there is additional tax due. It is now too late for us to amend your tax return, so this assessment allows us to collect the additional tax. We have made this assessment under Section 29 of the Taxes Management Act 1970.

Paying what is due

Please pay £XXX no later than 21 November 2022. This is the total amount you need to pay as a result of this assessment. Details of the interest charged on this amount, as well as details of any other amounts you owe, are shown on your statement. Please pay all amounts that are due.

We have charged late payment interest on the amount charged by this assessment. We will charge interest on a daily basis until you have paid all of the tax that is due. We recommend you pay at once.

You must pay all of the tax that is due on this assessment within 30 days of the date it should be paid. If you do not, we will charge you a late payment penalty.

If your payment is:

- between 30 days and 6 months late, we will charge you an initial penalty of 5% of the tax owed
- between 6 months and 12 months late, we will charge you the penalty above and a further penalty of 5% of the tax that is still owed
- 12 months late or more, we will charge you both of the penalties above and a further penalty of 5% of the tax that is still owed

We will charge you interest on any late payment penalties you pay late.

Late payment interest

We charge interest on any tax that is paid late. This is charged from the date the tax was originally due, to the date it is paid. Interest charges are shown on your statement.

We will charge you interest on the amount from 31 January 2020 until the date it is paid. Changes to the Self Assessment tax you are due to pay for one year, may affect the payments on account for later years.

How to pay

We recommend that you make all your payments to us electronically. For more information, go to www.gov.uk/pay-self-assessment-tax-bill

If you are unable to pay electronically, you can pay by cheque. You should make the cheque payable to 'HM Revenue and Customs only' and write your reference number on the back of the cheque. Then send the cheque to HMRC, Direct, BX5 5BD. Do not send cash through the post.

Problems paying

If you think that you may have problems paying, you can find help on our website. Go to www.gov.uk/difficulties-paying-hmrc or you can phone our Payment Helpline on 0300 200 3822.

What to do if you disagree

If you disagree with this notice of assessment, you can appeal. If you want to appeal, you must write to us within 30 days of the date of this assessment, telling us why you disagree. If we cannot reach an agreement, you can then ask for:

- HMRC officer not involved in the case to review our decision
- independent tribunal to consider your appeal

If you choose a review and are not satisfied with the outcome of that review, you can still ask the tribunal to consider your appeal.

If you appeal and want to postpone payment of tax

If you appeal, you can ask for payment of all or part of the tax in dispute to be postponed. This means you would not have to pay the amount while the appeal is being dealt with. Once the appeal is settled, you'll then have to pay any amount that is still due.

If you want to apply for postponement, please write to us. You must tell us how much you think we are overcharging and why you should not have to pay it. We'll consider what you say and let you know if we agree that payment can be postponed.

We continue to charge late payment interest while payment of tax is postponed. This means that once the appeal is settled, you'll have to pay late payment interest due on any of the tax that remains due.

If we agree to postpone any tax, this will not stop us from issuing an accelerated payment notice or partner payment notice. This is if your case meets the conditions for doing so. If we decide to issue one, we will do so under the Finance Act 2014.

To find more information about appeals and reviews, go to www.gov.uk and search for 'HM Revenue and Customs decisions – what to do if you disagree'.

How to contact us

If you have any questions or need to contact us about:

- this letter - please use the reference numbers and contact details shown at the top of this letter
- anything else - go to www.gov.uk and search for 'contact HMRC' to find the right phone number or address

Dealing with a tax agent

If you have a tax agent or accountant, please show them this notice of assessment.