



**HM Revenue
& Customs**

Local Compliance

PO Box 168
Bootle
L30 4WN

Martyn F Arthur Forensic Accountant Ltd
23 Bryneglwys Gardens
PORTHCAWL
CF36 5PR

Phone 01223 442563

Fax 0151 471 2527

Web hmrc.gov.uk

Date
Our ref
Your ref
Case Ref

Dear Sir

A

I have taken over this case from Mrs Read. I have reviewed the file and whilst I am not satisfied that the business has fully complied with the PAYE regulations I do not consider that we have sufficient evidence to pursue this matter further.

With regards to the penalties, penalties are due under S98(2)(a) for 2007-2008 and 2008-2009 for failing to submit a return when relevant payments have been made, however these are capped by concession to the duty payable. Since we have decided not to pursue the PAYE liabilities, no duty is payable and the penalties will be nil.

In view of my comments above I am bringing the check to close.

Yours faithfully

Compliance Officer

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

Assistant Director: Jim Nisbet

