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Debt Management & Banking

P Maguire
Debt Technical Office
1st Floor
Queens Dock
Liverpool
L74 4AG

Phone 0845 308 8759
www.hmrc.gov.uk

Date of issue 28 June 2012**Reference** 

Dear Sir/Madam

Please pay £4241.36

We recently wrote to you about your business's overdue VAT payment. Our records show that the amount shown above is still overdue, and that your business has previously defaulted at least twice in the past twelve months.

If you do not pay or contact us, we can visit your premises in order to arrange for your assets to be sold by public auction, as the law allows.

To stop this happening, please call **0845 308 8759** now.

If you do not comply with your VAT obligations you may be required to give an amount of security for the payment of VAT that is due from you, or may become due from you. It is a criminal offence to continue trading without giving the security once it has been required.

You can pay by debit card, credit card, or Direct Debit. You can also pay using internet and telephone banking. If paying electronically, please make sure you only use the 9 digit VAT registration number that appears in the reference above after the letter B. For more information on how to pay, go to **www.hmrc.gov.uk/payinghmrc**

If you don't believe that this payment is overdue, please contact us on the number above.

If you have already paid, thank you. If not, please act now.

Yours faithfully

Officer of Revenue and Customs

