



HM Revenue
& Customs

Indv and Small Business Compliance
Small & Medium Enterprises
PO Box 168
Bootle
L30 4WN

Phone 03000 5[REDACTED]

Fax 03000 58[REDACTED]

Web www.gov.uk

Date 27 May 2016
Our ref ISBC/SME/[REDACTED]
Case Ref CFS-[REDACTED]

Dear Mrs [REDACTED]

Information about our check of your Self Assessment tax return for the year ended 5 April 2013

I have now completed my check of your return for the year shown above. This letter is a closure notice issued under Section 28A(1) & (2) Taxes Management Act 1970. Thank you for your help during my check.

I have sent a copy of this letter to your tax adviser.

My decision

I do not need to amend your tax return. It did not contain any material errors.

What to do if you disagree

If you disagree with my decision, you can appeal. You need to write to us by 30 June 2016, telling us why you think my decision is wrong. We will then contact you to try to settle the matter. If we cannot come to an agreement, we will write to you and tell you why. We will then offer to have the matter reviewed by an HMRC officer who has not previously been involved in your case. We will also tell you about your right to go to an independent tribunal.

If you appeal, you can ask for payment of all or part of the tax in dispute to be postponed until the matter is resolved. If you want to apply for postponement, please tell us the amount of tax that you think you are being overcharged and the reasons why you think you should not have to pay this. We will continue to add interest to any unpaid tax that we find to be due once the dispute is settled.

You can find more information about your appeal and review rights in factsheet HMRC1 *HMRC decisions – what to do if you disagree*. For a copy of this:

- go to www.gov.uk and search 'HMRC1' or
- phone our orderline on 0300 200 3610.

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

