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Taxassistant Accountants
Fao Ms Katie Smith
20 Church Street
COLNE
BB8 0LG

Phone 0300 200 3200

Web www.gov.uk



Date 30 April 2021
Our Ref 072/M9749
Your Ref TOD002

Dear Ms Smith

TOWN COUNCIL OF TODMORDEN

I am writing to you with regards to our telephone conversation on 29 April 2021 in respect of an underpayment on the PAYE record for your above client.

I have attached a calculation for the 2013-14 tax year to review and retain for your records and I can confirm that underpayment relates to the 2013-14 tax year. I have allocated payments on the PAYE record to leave the underpayment in month 2 of the tax year and I have cleared the 2020-21 tax year as requested.

I can confirm that the underpayment has reduced in the 2013-14 tax year from the original amount on my calculation of £848.08 as £192.39 of an overpayment in the 2016-17 tax year has allocated to the underpayment, which now stands at £655.69.

Can you please advise your client of this and ask them to check their bank statements going back to the 2013-14 tax year in case any payments aren't reflected on their Business Tax Account. If any payments are missing, the Payment Enquiry Line can be contacted with the details of the payment, the date it was made and the account details it was made from so a referral can then be made to the Accounts Office to trace the payment and allocate it to the PAYE record.

I hope the above information I have provided clarifies the situation for you.

Yours sincerely

Mr Richard Mervin
Administrative Officer

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number - 18001

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HM Revenue & Customs

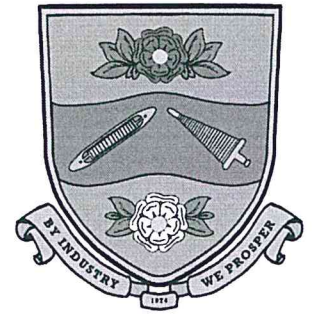
HM Revenue & Customs

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HM Revenue & Customs

TODMORDEN TOWN COUNCIL

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Todmorden Community College,
Burnley Road, Todmorden OL14 7BX
07923257878
admin@todmorden-tc.gov.uk
www.todmorden-tc.gov.uk



Richard Melvin
PAYE Employers Office
HM Revenue and Customs
BX9 1AS

12th May 2021

Dear Richard

Tax Ref 072/M9749 – tax year 2013-14

Further to your letter dated 30th April 2021 to our payroll providers Tax Assist (copy attached) I am concerned that this matter has now only come to light, some 7 year later.

I have been in post since June 2019 and during this period we were substantially in credit in respect of overpayments made and adjusted this throughout the year. We also had to bring to your attention that you had incorrectly credited our PAYE account with a sum of £3,051 in respect of a vat repayment we made back to you after having paid this twice to us.

At no time am I aware that either an amount of £848.08 was outstanding for 2013-14 or indeed an overpayment made of £192.39 in respect of the tax year 2016-17.

I am unable to prove your assertion given that we no longer have any bank statements or indeed financial records going back to 2013-14. At that time payment would have been made by cheque.

As a public body our accounts are internally audited and accounts for 2018/19, the earliest on our current financial system, indicate there are no cheques remaining unrepresented in respect of PAYE.

Given we have not at any stage been advised of this underpayment/overpayment until recently checking records with you (when you had also misposted an amount, now corrected), it is difficult for me to be able to certify to Councillors that the amount you state is actually outstanding and not an error of not posting a payment received at your end.

I would ask therefore that in you not bringing this to our attention within a reasonable timescale for us to be able to investigate, you give consideration to whether given the circumstances, it is reasonable to now request that this payment be made.

Yours sincerely

Colin R Hill

Colin Hill
Town Clerk