



HM Revenue
& Customs

Indv and Small Business Compliance
HM Revenue and Customs
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Date 23 March 2018
Our Ref ISBC/NMW/AFM
Case Ref CFS-1438176

Notice of underpayment – Section 19 of the National Minimum Wage Act 1998

Total arrears now due to workers: £0.00
Total penalty to be paid to HMRC: £755.40
Final due date for payments: 23 April 2018

I've identified that you failed to pay at least National Minimum Wage (NMW) due under section 17 of the National Minimum Wage Act 1998 ("the Act"). Any reference to NMW should also be read as National Living Wage (NLW) where it applies.

Paying arrears to workers

You must make sure that the arrears shown above are paid by 23 April 2018. You must deduct any Income Tax or National Insurance contributions from the amounts due to any worker as appropriate.

There is more information about the arrears in the electronic schedule agreed with Glenn Bell on 13 March 2018.

For each of the workers this includes:

- the pay reference periods where an underpayment has occurred
- the date the underpayment was outstanding (the relevant day)
- the total amount due

There is more information about how the arrears have been worked out in the enclosed 'NMW FS3 Guidance Note on the Notice of underpayment'.

Paying the penalty to HMRC

A penalty is due under section 19A of the Act. The penalty is worked out using a percentage of the amounts you have underpaid. The different percentage rates for penalties are described in the enclosed 'NMW FS3 Guidance Notes on the Notice of underpayment'.

You must pay the penalty of £755.40 using the enclosed payslip by 23 April 2018. However, you can pay a reduced penalty if you pay all arrears to workers and the penalty is paid within 14 days of the date of service of this notice. If you've paid all arrears to workers, the penalty will be reduced to £377.70 if paid by 09 April 2018.

What to do if you disagree with this notice

You have the right to appeal against this notice. You must make your appeal to an Employment Tribunal by 23 April 2018. Appeals received after this date may not be accepted by the tribunal.

There is more information about this in the enclosed 'NMW FS3'.

What happens if you do not pay

It is important that you don't ignore this notice. Failure to respond to this notice by the due date may result in HMRC taking legal proceedings against you to recover the amounts due to the workers and the total penalty due to HMRC.

You may incur costs if legal proceedings are taken against you.

It is a criminal offence for an employer to refuse or wilfully neglect to pay a qualifying worker at least the NMW.


NMW Compliance Officer

Whichever method you choose to contact us about this check, you need to quote the case reference CFS-1438176 and any other references shown above. If you write you need to use the address shown above. If you send documents you must tell us if you want them returned as we may securely destroy them after 50 days.