



HM Revenue
& Customs

Mr Leonard N Mettle
Flat 7
Trident House
Merbury Road
Thamesmead
LONDON
SE28 0NB

HM Revenue & Customs
Pay As You Earn and Self Assessment
PO Box 4000
CARDIFF
CF14 8HR

Phone 0300 200 3300
For our opening hours go to www.hmrc.gov.uk
or phone us

Web www.gov.uk

Date 10 September 2014
Our ref 267/ESA500
NI number JA237520A

Dear Mr Mettle

Thank you for your letter of 18 August 2014.

I confirm that we have updated your details.

For future reference you can now advise HMRC, on line, of specific changes to your circumstances by visiting <http://www.hmrc.gov.uk/report-changes/individual/name-address.htm>.

Yours sincerely

L Winn
Customer Advisor

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

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



18400 8010102EC19365
 045103:00000665:001

267

 MR LEONARD NII BOYE METTLE
 7 TRIDENT HOUSE
 MERBURY ROAD
 WEST THAMESMEAD
 SE28 0NB

Please keep all your Coding Notices. You may need to use them if you have to fill in a tax return. Please tell us your tax reference and National Insurance number if you contact us.

 HM Revenue & Customs
 PAY AS YOU EARN
 PO BOX 4000
 CARDIFF
 CF14 8HR

Phone 0845 3000 627

Tax reference 267/ESA500

National Insurance number JA 23 75 20 A

Date 4 March 2013

Dear MR L METTLE,

Your new tax code for the year from 6 April 2013 to 5 April 2014 is 944L, which replaces 869L.

Jobcentre Plus will use this tax code to check your tax position when you stop claiming Employment and Support Allowance or at 5 April 2014 if that is sooner. You need to check that our information is correct. If your tax code is wrong you could pay too much or too little tax. Please keep your Coding Notice you may need it if we send you a tax return.

This is how we worked out your tax code:

Your Personal Allowance	£9440 (see Note 1)
a tax-free amount of	£9440 (see Note 2)

We turn £9440 into a tax code of 944L. DWP (ESA) will use this code when they pay you. We tell DWP (ESA) your tax code but we do not tell them how we worked it out. If you think this is wrong or your circumstances have changed and you think it could affect the tax you pay, please tell us.

Notes

- Nearly everyone who lives in the UK receives a Personal Allowance. This is income you can earn or receive each year tax-free. The amount you get depends on your circumstances. This tax year you are entitled to Personal Allowance of £9440.00. For more information go to www.hmrc.gov.uk/incometax
- If your Employment and Support Allowance for the year is more than £9440, tax will be due as follows:
 - at 20% on the first £32010
 - at 40% on income between £32011 and £150000
 - at 45% on anything over £150000

To find out more on what could affect the tax you pay on your income from DWP (ESA) go to www.hmrc.gov.uk or phone **0845 3000 627** and we will help you with any questions that you may have.

Yours sincerely

HM REVENUE & CUSTOMS
Senior Manager