To: (insert recipient email here - generally accounts payable)  
CC: (insert other relevant emails here e.g. Business Director or owner)  
Subject: FINAL NOTICE Overdue Invoice – URGENT ACTION REQUIRED

Dear (insert accounts payable name)

Note: it is best if you use their name as it makes it more personal.

We have tried contacting you on numerous occasions regarding the following unpaid invoice which is now over 30 days overdue:

Invoice Date: (insert date of original invoice here)

Invoice No: (insert invoice number here)

Invoice Amount: (insert invoice amount here)  
  
This matter has now reached a critical point and we require immediate payment of this amount to avoid further action. Please contact me immediately to advise when we can expect payment of this outstanding amount.

If payment has already been made please disregard this email.  
  
Thanks in advance for your understanding and cooperation.

Best regards   
(Insert Name)   
(insert position title)