

## ***Notes for Payroll Software Developers - Supplementary Edition***

**SERIES 10 – NUMBER 25**

***August 2005***

**Contents:**

1. ***Changes to draft form P46 previously published in July 05 notes***      **Annex A**
2. ***Next issue of these Notes***
3. ***Mailing lists for these Notes***
4. ***Contacts for enquiries***

### **1. Changes to draft form P46 previously published in July 05 notes**

We have added a sentence to statement D on the redesigned draft form P46 previously published at Annex C in the July 05 notes. A copy of the revised draft can be found at Annex A of these notes.

The intention of the statement as originally written was to apply to all the borrowers who should be repaying income contingent Student Loans through the tax system (loans issued from 1998 onwards) while excluding those with mortgage style loans which were issued before 1998.

However there are some borrowers with old mortgage style loans who received their first instalments in 1998. There are a number of reasons why this might occur. An example is those borrowers who received an offer of a place in 1997 but deferred their place until 1998.

These borrowers make repayments directly (not through the tax system). The additional sentence means that they will not tick box D and suffer deductions that should not be made.

Mortgage system loans were offered more generally after 1998 but only to those who had already received one - hence the clarification in the original statement that it only applies to those who received their first instalment after 1998. The additional sentence will also serve to clarify to these borrowers that the box should not be ticked and help to cut down on queries they may have for employers while filling out the form.

### **2. Next issue of these Notes**

The next issue of these notes is scheduled for September 2005.

### **3. Mailing lists for these Notes**

The mailing options for these notes are:

- advance notification by email
- advance notification by post
- paper issue of these notes.

Advance notification by email is the quickest and our preferred option. If you currently receive your mailing by post and wish to change to this option please send us details of your email address, company name to [hmrnotes@replyservice.co.uk](mailto:hmrnotes@replyservice.co.uk) stating 'change option' in the subject field.

New requests to be included on the mailing list and notification of address changes should include details of your preferred option, your email address, company name and address and be sent by email to [hmrnotes@replyservice.co.uk](mailto:hmrnotes@replyservice.co.uk)

Or you can write to:

**Notes for Payroll Software Developers**  
**PO Box 17289**  
**Edinburgh**  
**EH12 1WY**

If you wish to be removed from the mailing list please send your request, including details of your company name and address, by email to [hmrnotes@replyservice.co.uk](mailto:hmrnotes@replyservice.co.uk) stating 'unsubscribe' in the subject field or write to the address shown above.

#### **4. Contacts for enquiries**

Where helpline numbers are shown for a specific topic within the notes please ring the number quoted for more information.

General payroll enquiries should be directed to your local HM Revenue & Customs Office or to the Employer's Helpline on **0845 7 143 143**.

Any other queries about the contents of the notes should be made to the Online Services Helpdesk:

Email        [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)  
Telephone **0845 60 55 999**  
Fax         **01274 841288**  
Minicom    **01274 841278**

**Please note, the Online Services Helpdesk cannot deal with change of mailing address information, these should be directed to [hmrnotes@replyservice.co.uk](mailto:hmrnotes@replyservice.co.uk)**

Section one To be completed by the employee

Please complete Section one and then hand back the form to your present employer. If you later receive a form P45 from your previous employer, please hand it to your present employer.

YOUR DETAILS PLEASE USE CAPITALS

National Insurance number - this is very important in getting your tax and benefits right

Grid for National Insurance number: 9 boxes

Name

Title - Mr, Mrs, Miss, Ms, other

Grid for title: 4 boxes

Surname or family name

Grid for surname: 12 boxes

First or given name(s)

Grid for first name: 12 boxes

Male  or Female

Date of birth

Grid for date of birth: DDMMYYYY

Address

Postcode

Grid for postcode: 8 boxes

House or flat number

Grid for house number: 6 boxes

Rest of address, including house name or flat name

Grid for rest of address: 20 boxes

YOUR PRESENT CIRCUMSTANCES

Please read all the following statements carefully and tick the one that applies to you.

A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit or a state or occupational pension.

OR B - This is now my only job, but since last 6 April I have had another job, or have received taxable Jobseeker's Allowance or Incapacity Benefit. I do not receive a state or occupational pension.

OR C - I have another job or receive a state or occupational pension.

STUDENT LOANS

If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your student loan, please tick box D. (If you are required to repay your Student Loan through your bank or building society account please do not tick box D.)

SIGNATURE AND DATE

I confirm that this information is correct  
Signature

Date grid: DDMMYYYY

Now please hand the signed form to your present employer

