



Notes for Payroll Software Developers

SERIES 10 – NUMBER 34

March 2007

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1. Income Tax changes affecting PAYE – March 2007 Budget

1.1 Summary of changes

In his Budget statement on 21 March 2007, the Chancellor of the Exchequer proposed changes to the income tax bandwidths.

The rates of tax and bandwidths for 2007-08 are as follows:

Starting Rate 10% - up to £2,230

Basic Rate 22% - £2,231 to £34,600

Higher Rate 40% - over £34,600.

1.2 Effecting the changes

The new set of Taxable Pay Tables will be available on the Employer CD-ROM 2007 Updated Edition that will be included in the Employer Budget Pack or can be requested by contacting the Employer Orderline on **0845 7 646 646**. These tables (Calculator Tables May 2007 or Tables SR + B to D May 2007) give effect to the increases to the Starting Rate and Basic Rate bandwidths and are to be brought into use from the first pay-day after 17 May 2007.

General uplifts of codes were announced in the Pre Budget Report (PBR) and included in the December 2006 'Notes' (Series 10 - Number 32). The code uplifts announced in the PBR apply from 6 April 2007.

There are no additional general uplifts of codes as a result of Budget announcements.

Any amended codes will be notified to employers on individual forms P6(T) (or code list, magnetic tape or cartridge or by Electronic Data Interchange). Full instructions will be available for employers on form P7X (2007), a copy of which is given at **Annex C** of these 'notes'.

The PAYE threshold with effect from 6 April 2007 is £100 per week (£435 per month).

The code for emergency use with effect from 6 April 2007 is 522L.

1.3 Specification for PAYE Tax Table Routines

Annex A to these Notes gives the amendments to the Specification for PAYE Tax Table Routines – February 2000 (Version 10).

Annex B contains some test data which users may find helpful in verifying their new routines operative from 18 May 2007.

Annex C shows a copy of form P7X (2007) which will be included on the Employer CD-ROM 2007 Updated Edition that will be included in the Budget Pack or to order from the Employer Orderline.

Amendments will also be made to the Specification for PAYE Tax Table Routines for Free Of Tax (FOT) arrangements. The amended specification will shortly appear on the HMRC website at http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm

1.4 Payroll Test Data

The Payroll Test Data held on the HMRC website at <http://www.hmrc.gov.uk/ebu/testdata.htm> will be updated shortly

2. Other Budget Proposals

2.1 Changes to the timetable for online filing of in-year data

Budget 2007 announces changes to the timetable for implementation of the recommendations in Lord Carter's 'Review of HMRC Online Services' published at Budget 2006. Ministers have agreed a deferral of one year, to April 2009, for the introduction of mandatory online filing of starter and leaver information by large and medium-sized employers (50 or more employees). The new implementation dates will require small employers (with fewer than 50 employees) to file in-year forms online from April 2011 instead of 2010.

Budget changes for the implementation of other recommendations in Lord Carter's Review are available at <http://www.hmrc.gov.uk/budget2007/carter.htm>

Primary legislation will be included in the Finance Bill 2007 to enable HMRC to implement Lord Carter's recommendations. Draft PAYE Regulations will be published alongside the Finance Bill and will be subject to full consultation.

This deferral to mandatory online filing of in-year information is made in response to employers' concerns about the complexity of the changes needed to their own internal processes. It gives large and medium-sized employers more time to prepare and become accustomed to the validation routines before penalties begin to bite in the last quarter of 2009-10. We will use the extra time to make sure that our systems will fully support employers, so that they can build their confidence in using them when they send data to us online.

The implications of this announcement are as follows.

Validation of in-year forms

We are working closely with industry representative groups in order that we fully understand the impact this deferral means for you, particularly as it affects plans to introduce validations to in-year data. We will publish more information very shortly.

Changes to the P46 processes

The changes to the P46 routines announced in the February 2007 edition of these 'notes' (para 1.1) will go ahead at April 2008, giving both employers and employees an opportunity to become familiar with the new routines before mandation is introduced.

Additionally, from April 2008 employers will be required to provide P46 information when the employee's earnings reach/exceed the Lower Earnings Limit instead of the Earnings Threshold.

PAYE Employer Annual Returns

These changes **will not** impact the dates for mandation of end of year filing or the payment of the online filing incentive. Employers with fewer than 50 employees will be required to file Annual Returns online for 2009-10, due by 19 May 2010.

The 'Online filing and electronic payment handbook' will be updated shortly to reflect these changes.

2.2 Company Car Tax changes from April 2008

Car benefit: reduction for cars capable of running on E85 fuel

From 6 April 2008, cars capable of running on E85 fuel (petrol mixed with up to 85% bioethanol) will receive a 2% reduction from the appropriate percentage for an equivalent petrol-only car. The letter "G" will be used for these cars on forms P46(car), P11D and cars working sheet 2 for 2008-09 onwards.

As with other reductions, this will not apply to QUALECs (cars with CO2 emissions of exactly 120 or less).

Car fuel benefit

The multiplier will remain at £14,400 for 2007-08.

2.3 Beneficial Loans – Official rate of interest from 6 April 2007

The official rate of interest for calculating the cash equivalent of beneficial loans to employees is increased to 6.25% from 6 April 2007. The official rate of interest is set by The Treasury and can be changed whenever there is a change to commercial rates of interest. From P11D(INT) for 2007-08 will be prepared early next year and will be available in March 2008 to show both actual and average rates of interest for 2007-08.

3. PAYE Online services

3.1 Service availability – April 2007

In the February 2007 edition of these 'notes' (para 2.4) we told you that the annual upgrade to our PAYE Online - Internet service would take place in early April. We can now confirm the details.

Our PAYE Online - Internet service will not be available from 06:00 on 4 April until 06:00 on 6 April. During that time employers cannot use the HMRC's Online Returns and Forms - PAYE product to prepare or send a Return. The upgrade will also prevent employers and their agents from downloading code numbers and notices from their PAYE Online service page.

Customers using third party software can still send their Return over the Internet during the upgrade period. Customers with an Electronic Data Interchange connection can also continue to send their Returns.

Sending Annual Returns on 7 April

We will not be immediately able to send acceptance or rejection messages for Returns sent on Saturday 7 April. Employers who send their Return that day must not send their Return again while waiting for their acknowledgement; this action will generate further rejection messages when the service becomes available again. These messages will start to go out again from 8 April.

Employers must wait for an acceptance or rejection message before deciding if they need to send their Return again (because of errors) or make an amendment (because of omissions on the original Return). Anyone who sends a Return on 7 April but who has not received an acceptance or rejection message by 10 April, can contact the Online Services Helpdesk on **0845 605 5999** to check if we have their Return.

We regret any inconvenience this limitation to our service will cause. It's also due to planned maintenance work on our systems.

Apart from the above events, we plan to be open for filing throughout the end of year filing period.

For regular details about service availability for all our online services, select the 'Service Availability' link from the HMRC homepage at www.hmrc.gov.uk

3.2 Online filing: Employer Annual Returns

Test Employer Annual Returns

The 'test in live' facility allows employers to check if the data on their Return will pass the Quality Standard before sending their Return for 'real'. When an employer or agent sends a 'test' Return, the Government Gateway will issue an **email** for users of third party (commercial) products after the submission has been validated.

Separately after validation, an XML response is returned to Gateway ready for pick up by the product. The wording shown on the acceptance or rejection email sent out to the submitter is **exactly** the same as that for sending the 'real' Return. We do not have a different message for 'test' Returns.

A few employers have taken the acceptance message from a 'test' Return as acceptance by HMRC of their 'real' Return. And some employers do not remove the test flag before sending what they consider to be the final Return. We do not accept 'test' Returns as the 'real' Return because we cannot assume that data sent as a test is complete or as intended to be submitted. Employers who do not send a 'real' Return after sending a test may become liable to penalties for late filing, if they do not get their final Return to us by 19 May.

Employers can only send a 'test' Return if their software lets them and must take care to use the test flag in the right way. You may want to include information about sending 'test' Returns in your customer support arrangements. After this year's filing period, we may want to discuss with developers and employers the extent of this problem, and explore possible solutions.

Duplicate Employer Annual Returns

One of the main reasons for failure of Employer Annual Returns in 2006 was as a result of HMRC receiving duplicate Returns. We are issuing this guidance to developers to ensure that any customers who were affected last year do not experience the same difficulties when filing their Returns for 2007.

In 2006, some employers experienced problems filing over the Internet because they sent only part of their end of year (EOY) data in the format of a complete Return by mistake. They tried to address this by sending more than one complete original Return or one complete original Return and many additional P14 part Returns.

As HMRC do not accept more than one complete Return for the same PAYE Employer Reference, any Returns sent after the complete original Return has been accepted are always rejected as duplicates. Any changes needed after a Return has been submitted and accepted by us must therefore be made as an amendment.

The inappropriate use of a complete original Return may occur for a number of reasons. These are as follows.

- The payroll software used by the employer does not support PAYE EOY part submission at all, but their business circumstances require them to send P14s in parts.
- The employer uses more than one software product and different offices are unaware that they should be sending parts not complete Returns.
- An agent is used by the employer for some of the employees, (e.g. directors) but different offices are unaware that they should be sending parts not complete Returns.
- The employer is unaware of consolidation features available on some products to combine part returns into a complete Return.

This mistake should not happen because there is a checklist at the end of the P35 Return prompting employers to check and declare that the Return includes all P14s for their Employer Reference as follows.

- *'Have you sent a form P14 End of Year Summary or a Form P38A for every person in your paid employment, either on a casual basis or otherwise, during the above tax year?'*
- *'Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet (or similar) during the year are included.'*

If the employer files a complete Return in error during 2007, it will be fully processed immediately and there will be no opportunity for any intervention to address the issue. If an employer has not submitted all the P14s that they need to in the complete original Return, then they must send the additional P14s to HMRC as an amendment to the Return that has been accepted, with an amended P35 and a letter of explanation. The amendment can be sent online using third party payroll software, if it offers an amendments feature, or HMRC's own Online Return & forms – PAYE product using the 'Amend Return' facility. Alternatively it can be sent on paper. Whichever means is used to send the amendment to HMRC, the employer must also send a short letter of explanation to their local HMRC office.

We suggest that employers and software developers make contact now to ensure that they have made all necessary arrangements to file a full and complete Return in 2007 in a manner that supports their business circumstances.

3.3 Online filing - Technical Pack updates

The relevant technical packs for each of the services below, which will include the Quality Standard and schemas for Internet or Message Implementation Guidelines (MIG) for EDI, will be available to developers in mid summer 2007.

- 2008-09 End Of Year (P14 and P35)
- 2008-09 Supplementary Return (P38A)
- 2007-08 Expenses and Benefits [P11D, P11D(b), P46(Car) P9D]

3.4 Test Service Environments

We would like to remind you that the test service environments (*Vendor Single Integrated Proving Service and Third Party Vendor Service*) are for the use of Software Developers only and access must not be granted for customers to use.

3.5 P11Ds data - common errors

We have been looking at submissions of P11D data received for 2005-06 to try and reduce the number of submissions which fail to process. We will be looking at the business validation rules to see if we can improve the number of successful submissions, but we are also taking the opportunity to mention some other errors we have discovered.

Car Fuel Benefits

Problem: A submission fails to process because there is a date free fuel withdrawn but no cash equivalent of fuel entry, or the entry is 0.01.

Solution: If car fuel benefit is not provided there is no need to enter a date for free fuel withdrawn.

Incorrect National Insurance numbers (NINOs)

Problem: Submissions are being received with invalid and/or duplicate NINO, for example, using AA000001A then using the same number with a different suffix AA000001B. The submission will fail to process if we cannot match the provided NINO to an individual.

Solution: We need a correct and valid NINO in submissions and these should be obtained beforehand through the appropriate channel if at all possible. Where it isn't possible to obtain the correct NINO enter not known.

Forms posted to an incorrect year

Problem: The Period End tag for P46(Car) is different to the Period End tags for P11D and P11D(b). P46(Car) current year form.

Solution: Period End tag should be set to CY-1 for P11D and P11D(b) but set to CY for P46(Car).

3.6 Viewing PAYE notices and reminders online

In February 2006 we introduced a new online system for transmitting notices and reminders to employers and their agents. The facility used, Data Provisioning Service (DPS) is an integrated part of the PAYE Online service and replaced the secure online mailbox previously used to delivery notices and reminders.

In the December 2005 edition of these 'notes' (para 2.1) we advised that we expected the online mailbox, where we sent PAYE online notices and reminders before 5 April 2006, to be decommissioned in June 2006. We can now confirm that the infrastructure upgrade, which includes this change, will happen during May 2007.

As a result of this, notices and reminders currently stored in customer's online mailboxes will no longer be available. Customers wanting to keep, for audit purposes, any notifications in their existing mailbox are advised to save or print them out before the upgrade takes place.

Customers can access their online mailbox from their PAYE Online service page by selecting the link 'You can also view notices issued for tax years up to 5th April 2006'.

This upgrade does not affect notices and reminders which have been issued since 6 April 2006.

Improvements

On 8 February 2007, we changed the Notice Summary section within the PAYE Online service page to provide easier access to notices *delivered* within the last seven days, regardless of when they were issued. This means agents will have seven days from *delivery* to use this quick access method to view their notices without having to do a client search.

Also, when the Notice Summary for agents contained more than 30 clients, the first 30 were correctly displayed on the first page but further clients were not being displayed correctly on subsequent pages. This prevented access to those client notices. The problem has now been fixed.

More information for employers and agents about viewing notices and reminders online is available at <http://www.hmrc.gov.uk/dps/>

For software developers, we are planning to provide updated stylesheets, schemas and test data for the outgoing forms issued via DPS during 2008.

4. Other information

4.1 P45 Negative Pay and Tax

We understand employers sometimes include negative tax figures on form P45(1) under 'Total tax to date' and 'Total tax in this employment'. This is incorrect. Where a tax refund is greater than tax paid the amount should be shown as £0.00 in accordance with Employer Helpbook E13 Day-to-day payroll, Part 7.

4.2 Emergency Tax Code

We are aware there is some confusion caused by the term 'emergency' code. This is a code which allows tax relief equivalent to the personal allowance. It should be used on either a cumulative or week 1/month 1 basis, as instructed in the Employer Helpbooks E12 PAYE & NICs rates & limits 2007 and E13 Day-to-day payroll. The code should continue to be used by employers until instructed otherwise.

4.3 Pay due on Good Friday – a reminder

In the December 2006 edition of these 'notes' (para 4.9) we provided guidance on the operation of PAYE and NICs where pay falls due on Good Friday 6 April 2007.

We would like to remind employers that if they are due to pay employees on 6 April 2007 (Good Friday Bank Holiday) but because of the Bank Holiday pay them on Thursday 5 April 2007 they may treat that pay for PAYE/NICs purposes as if it is paid on the 6 April (the first pay day in 2007-08).

4.4 Forms P11 & P14/P60 for 2007-08

The following forms are now available to order from the Employer Orderline:

P11(2007-08)
P14/P60(Continuous-Portrait)(2007-08)
P14/P60(Continuous-Landscape)(2007-08)
P14/P60(LaserSheet-Portrait)(2007-08)
P14/P60(LaserSheet-Landscape)(2007-08)
P60(Single sheet)(2007-08)
P60(Continuous)(2007-08)

Illustrations of all the above mentioned 2007-08 forms (labelled 'Information only') can be downloaded from our website at www.hmrc.gov.uk/ebu/pnforms.htm

As usual we have updated the tax year and changed the colour bands on the top copy of all the OCR P14/P60 forms. After April 2007, HMRC Forms will contact producers of substitute forms P14/P60 to inform them of the changes needed for 2007-08.

4.5 Statutory Payments

Work and Families Act 2006 – update

In previous editions of these ‘notes’ we told you about our planning for the introduction of two of the major elements of the Work and Families Act 2006, these being as follows:

- the new Additional Paternity Leave and Pay (APL&P)
- the extension from 39 weeks to 52 weeks of Statutory Maternity Pay (SMP), Maternity Allowance (MA) and Statutory Adoption Pay (SAP).

You may wish to factor the following updates into your development schedules.

Implementation

No decision on the implementation date was taken at PBR 2006 (except to rule out 2008) nor at Budget 2007 and we do not expect to be able to confirm the implementation date and related rules before PBR 2007. In response to this our planning will continue on the basis of implementation for babies due on 5/4/2009 or later. However this should not be taken to imply any timing decisions have been taken.

Some employees would be affected during 2008-09, whether for the 52 week extension, or for APL&P (very early births; and exceptional cases where the mother dies or is incapacitated at childbirth). Numbers for the former would be considerable (including early births which could take place as early as November 2008); for APL&P the numbers are expected to be very small.

APL&P

Even if the decision on implementation is announced at PBR 2007, we do not expect final Regulations for the whole APL&P regime to be in place then. But we do understand you would like to see them as early as possible, and you will of course be able to see the draft Regulations when they are published for consultation.

As small number of APL&P cases could arise in 2008-09 and we recognise the need to provide an electronic calculator and guidance on our website along with a telephone helpline calculation and advice service to help those employers without APL&P software. Software developers may want to take this into account in planning their own workarounds for 2008-09.

For the latest indication of the evolving regime for APL&P see the “Government Response” to consultation commenced in March 2006 at <http://www.dti.gov.uk/files/file35584.pdf>

A further consultation document on the administration of APL&P is likely to be issued later this year (not anticipated before May 07).

52 week extension

Although a simpler matter than the implementation of APL&P, the 52 week extension could affect considerably more employees in 2008-09. We do recognise your need for clarity as early as possible, but we may not get a decision on this until December 2007 or even later.

More information

For all the latest developments we suggest you periodically check the DTI's website at <http://www.dti.gov.uk/employment/workandfamilies/index.html>

We will also alert you to any significant developments on our own website ('What's New' or 'Stop Press' messages) at www.hmrc.gov.uk

4.6 Tax Credits – a reminder

HMRC have been paying Working Tax Credit (WTC) direct to all claimants since 1 April 2006. The last date that an employer should have made any WTC payments to an employee was 31 March 2006. There is no facility to report WTC paid or Tax Credit Funding received on Forms P14 or the Employer Annual Return, P35, for years 2006-07 onwards.

Where WTC has been paid for a period after 31 March 2006 and/or Tax Credit Funding has been carried over into 2006-07, this should be reported to the Employer Helpline on **0845 714 3143** (text phone **0845 602 1380**) immediately.

4.7 CIS Online – Internet

TPVS is available and will validate all incoming submissions, including full validation of the mandatory IRmark. The live filing service for CIS will be available from April 2007. An offline CIS Validation Tool (also known as Desktop Checker) has been made available via email to all registered developers, an updated version of this will be published in the technical pack in the very near future.

We recently issued a pack to all contractors that contains everything they need from Day 1, including copies of key forms, step-by-step instructions and helpful tips.

5. Next issue of these Notes

A supplementary edition of the Notes will be issued shortly to tell you more about online filing in-year. The next scheduled edition after that will be mid-summer 2007.

6. Mailing lists for these Notes

The mailing options for the Notes are:

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

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 and company name to **hmrcnotes@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 **hmrcnotes@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 **hmrcnotes@replyservice.co.uk** stating 'unsubscribe' in the subject field or write to the address shown above.

7. 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 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
phone	0845 60 55 999 (opening times - 8am to 8pm, 7 days a week)
fax	0845 366 7828
minicom	0845 366 7805.

If you contact the Online Services Helpdesk by email please state 'Notes for Payroll Software Developers' in the subject field.

Note: The Online Services Helpdesk cannot deal with change of mailing address information; these should be directed to **hmrcnotes@replyservice.co.uk**.

Amendments to the Specification for PAYE Tax Table Routines

APPENDIX A of the Specification

The following values should be inserted.

Use the first blank column and on each blank page enter the heading “2007/2008” against “Income Tax Years” and “18/05/2007” against “Date from which effective”.

Symbol	Value
B1	2230
B2	32370
C1	2230
C2	34600
K1	223.00
K2	7344.40
R1	10.00
R2	22.00
R3	40.00
G	2
M	50.00%

Please complete the “Incorporation of Amendments” sheet at the front of the booklet showing that the amendments in “Series 10 – Number 34” have been made.

Test Data – 2007-2008, which will take effect on 18 May 2007

The Test Data for each code or each week or month is not intended to relate to one particular person.

CUMULATIVE SUFFIX CODES

(Code 510L)

WEEK NUMBER	GROSS PAY	PAY ADJUSTMENT	TAXABLE PAY	RESULTS PER SPECIFICATION
08	2046.15	786.08	1260.07	236.03
29	3091.22	2849.54	241.68	24.10

MONTH
NUMBER

(Code 560T)

03	2750.00	1402.26	1347.74	229.44
10	21287.75	4674.20	16613.35	3431.85

(Code K255)

05	6023.66	1066.25	7089.91	1448.07*
08	32799.98	1706.00	34505.98	9471.59*

*These are the amounts of tax due to date per the Taxable Pay Tables. The tax due for the pay period would be subject to the Regulatory Limit of 50% of gross pay for the period concerned.

In the above examples the gross pay is the gross pay for PAYE purposes. The figure of pay adjustment and tax calculated is by reference to the manual tables and is the same as the result per the specification.

What you should do before 18 May

First – for every employee make sure you have a P11 *Deductions Working Sheet*, or equivalent record (if you are using a payroll software package, or the Employer CD-ROM to calculate tax deductions).

If you take on a new employee before 18 May 2007, refer to part 5 of the Employer Helpbook, E13, Day-to-day payroll.

Next – make sure you have increased the tax codes for your employees in line with the instructions on form P9X.

Then – apply any tax codes that we send to you on forms P6(T) dated 5 May or earlier.

Finally – put to one side any *Deductions Working Sheets* for employees leaving before 18 May (even if, because of 'lying time', the last wages payment will be made after 17 May). Take no further action with these in connection with this leaflet.

What you must do on the first pay day after 17 May

Budget changes

Apply Budget changes on the first pay day after 17 May 2007 use

- any Budget-increased tax codes dated 6 May 2007
- the Employer Helpbook, E12(2007)(2), *PAYE and NICs rates and limits for 2007-08* use from 18 May 2007
- the new Taxable Pay Tables, either
 - *Calculator Tables (May 2007)*, or
 - *Tables SR + B to D (May 2007)*.

Revised forms and tables are available on the updated Employer CD-ROM, on the HM Revenue & Customs website or from the Employer Orderline

Destroy

- the earlier version of the Employer Helpbook, E12
- Taxable Pay Tables
 - *Calculator Tables (May 2006)*, and
 - *Tables SR + B to D (May 2006)*

continue to use

- *Pay Adjustment Tables - Tables A* (1993 issue).

The PAYE threshold remains £100 per week (£435 per month).

The Emergency code remains 522L.

Employees **with** a new tax code on form P6(T) or online equivalent dated 6 May 2007:

- Use the tax code shown on any P6(T) dated 6 May 2007. (After 6 May 2007 no further tax code notices will be sent until 27 May 2007.)
- Copy the tax code onto the P11 *Deductions Working Sheet* or equivalent record.

Employees **without** a new tax code on form P6(T) or online equivalent dated 6 May 2007:

- For codes with suffixes L, P, T, V, and Y or a prefix D or K, and codes NT and BR - continue with the code on the P11, *Deductions Working Sheet* or equivalent record.
- Suffixes A and H are no longer in use. If, exceptionally, you have carried forward a code with either of these suffixes, contact your HM Revenue & Customs office immediately.

What you may have to do after 17 May

If you receive a tax code notice dated after 17 May 2007 for any employee use the tax code on the notice from the next pay day in the normal way.

If you use the Employer CD-ROM

If you use the Employer CD-ROM to calculate tax deductions, remember to install the updated version for use from the first pay day after 17 May 2007.

If you use payroll software

If you buy in software make sure that you have an updated 2007-08 program.

If you do your own reprogramming the technical details for 2007-08 are in the December and March issues of our *Notes for Payroll Software Developers*.

These notes are available on our website at www.hmrc.gov.uk/comp

If you would like to receive notification about future releases of the notes to our website, please send your request, including your name and address, by email to hmrcnotes@replyservice.co.uk or you can write to

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