



Notes for Payroll Software Developers

SERIES 11 – NUMBER 6

September 2008

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1. New system for processing PAYE data

1.1 Delay in implementing the PAYE Service

We told you in Part 2 of the June 2008 issue of these Notes that there would be a disruption to PAYE services from 6 to 26 October 2008 while we moved all PAYE data to the NIRS computer in readiness for the introduction of the new PAYE Service.

HMRC's Executive Committee subsequently took the decision to defer the implementation of the new PAYE Service from October 2008. A new implementation date, will be determined by a number of factors, including the best time in the annual PAYE cycle, and we will let you know when this has been decided. Meanwhile, we will continue to process taxpayer data using the existing COP systems.

As a result of this decision, there will not be a reduction in the service that we provide employers except for the five days to 27 October when they will be unable to use HMRC's Online Return and Forms - PAYE product to send us in-year and end of year forms.

1.2 Codes NT and D0

We told you in the November 2007 issue of Notes (Series 11 Number 2, para 2.7 item 5) that from April 2009, following employer requests that we intended to change code NT and D0 issue routines. This change was dependent on the availability of the new PAYE Service which has now been deferred.

As a result, the procedures and notification of codes NT and D0 will remain the same for the present time and both codes should be operated on a Week 1/Month 1 basis unless HMRC authorise otherwise.

As this particular change needs to be made from the start of a tax year, implementation is now being planned for April 2010.

2. PAYE Online Services

2.1 HMRC's Online Return and Forms – PAYE product

From 22 - 26 October (inclusive) employers and agents will not be able to use HMRC's Online Return and Forms – PAYE product while we make improvements to it. Submissions using third party software or by Electronic Data Interchange (EDI) will not be affected. During these five days we will be deleting:

- all Employer Annual Return (including amended Returns) submitted for tax years 2003-04 and 2004-05
- any other forms and returns sent to us before 6 April 2005
- anything else that has been entered on to the current system (including amended Returns) but has never actually been sent to us, irrespective of the date it was created.

Once we have deleted this information it will not be possible to access it.

Also from 22 October - 26 October (inclusive) you will not be able to use our Domestic scheme or Charities, Assets and Residency (CAR) scheme. This involves forms P12 and P37 (Domestics) and forms CA3831 and CA3822 for applications of E101(CAR).

The Regulations do not require employers to retain the 2003-04 or 2004-05 information. But if employers or agents wish to keep it for their own purposes, we recommend they review all the pre-6 April 2005 information they hold on Online Return and Forms – PAYE and decide whether they want to save it to their own system, print it off for their records, or send it to us. They should also review all the unsubmitted data and send it to HMRC if it is still required.

2.2 Processing Work

Processing of paper in-year forms (P45, P46 and variations), PAYE repayments and re-referencing whole PAYE schemes are all unaffected by the 'five days' downtime for the HMRC Online Returns and Forms – PAYE product.

2.3 Withdrawal of P6/P9 information by paper list and Magnetic Media

As part of the planning work to move PAYE records, the facility to issue notification of bulk P6/P9 tax code changes by paper list and Magnetic Media has been withdrawn. The lists issued in August for the additional Personal Allowance for 2008-09 were the last. P9 codes issued as a result of the 2009-10 Annual coding review in January/February will be the last to be issued by Magnetic Media. We wrote to all affected employers (or their agents) at the end of August to tell them of our plans.

Because the default alternative is that employers will receive these tax codes in future as individual notices, we recommend that employers look to use an online option to receive codes and notices in the future. The current online options are:

- receiving codes and notices through enabled software (if it has the facility to do so)
- viewing codes through HMRC's Data Provisioning Service (DPS)
- Electronic Data Interchange (EDI)

Employers not currently registered for online services will need to register and activate the service before receiving codes and notices. Employers who have registered, but have currently opted out of receiving codes and notices over the Internet, will need to use DPS to opt back in if they want to receive codes and notices through their software or DPS.

There are demonstrations showing how to register for online services and opt in or out of receiving codes and notices online at www.hmrc.gov.uk/demo

2.4 PAYE Desktop Viewer (PDV)

We are aware that the current Data Provisioning Service (DPS) has limitations for employers and agents who receive large numbers of codes and notices. We are working on an additional service that employers can download onto their own desktop which will allow them to download, manage and view the codes and notices they receive more effectively. More details about the PAYE Desktop Viewer (PDV) will be in the next edition of the notes.

3. In-year forms – changes/updates and correct procedures

3.1 Mandation

From 6 April 2009, employers with 50 or more employees must send starter and leaver information (forms P45, P46 and similar pension details) to HMRC online.

A small analysis of employers with between 50 and 249 employees has indicated that significant numbers may be unaware of their responsibility to send in-year PAYE information online. Please ensure that your customers are using in-year online enabled software and are starting to make online submissions sooner rather than later to get over any teething difficulties ahead of April 2009.

We intend to do some further work to establish the reason for this lack of understanding. But it may highlight issues that arise when an agent submits the End of Year Return and leaves the employer responsible for the submission of all in-year forms and whether in these circumstances the employer is aware of the changes and prepared for them.

Additionally in some instances employers do not centralise the in-year payroll reporting function. In these circumstances the responsibility to notify HMRC of starters and leavers may rest with the local manager. You may want to confirm with your customers that their local managers have the right software to fulfil their online filing responsibility.

We will continue to advertise the changes in our own publications (Employer Bulletin, for example) but would be grateful for any help you are able to give when supporting your customers to introduce this change.

Under current Government proposals, employers with fewer than 50 employees will have to file their PAYE End of Year Return online from 6 April 2010 and PAYE in-year forms online from 6 April 2011.

3.2 Works Number field length

From April 2008, the field length for Works Numbers has increased to 35 characters for starter and leaver forms (P45, P46 and similar pension details).

Please remember our current systems only allow a Works Number with a maximum of 20 characters to be included on P14 forms and we will only include a Works Number with a maximum of 20 characters on any output forms (P6, P9).

If employers include a Works Number with more than 20 characters on a starter or leaver form, this would be truncated to 20 characters on any output form.

3.3 Second line of employee's address not known

Under PAYE Regulations 42 and 46 we expect employers to obtain, and provide HMRC with, a full address from their employee when the employment starts. But we do appreciate that this may not always be possible as only part of an address may be available.

We have become aware that, in exceptional cases, employers do not hold a second line of address for some of their employees and as a result do not complete the online in-year form's address fields correctly. For example, they enter 'Not Known' or add the postcode of the employee on to the second line of the address. While entries of this kind will pass validation, it can cause problems with the data held for the employee when it is processed.

Employers are asked to make every effort to obtain a full address for their employees. In exceptional cases, where they do not have any information to complete the second line of the address field they should simply enter a single full stop and no other characters should be used. As this character is part of the normal allowable data character set, it will enable the information to pass through our validation process more smoothly.

In these circumstances we still require a full first line of address and wherever possible the employee's postcode as this will enable us to data match the information on our records.

3.4 P46 - Obtaining information electronically from employees

From April 2008 we have allowed employers submitting forms P46 online to obtain the P46 information from new employees without the need for the employee to complete an actual hard copy form. This is acceptable as long as the employee has been asked all the questions on the form, and a suitable audit trail is held by the employer showing that the information was provided by the employee.

We are aware that some employers obtain this information electronically from their employees and we would remind you that, should you have provided such a facility in your software products, the instructions to employers on page two of form P46 now refer to earnings reaching the NIC lower earnings limit, rather than earnings reaching the tax threshold. You must ensure that this change is reflected in any product you have provided to ensure the employer follows the correct procedure.

In some instances your product may refer to the tax threshold which from 7 September 2008 is £116 per week.

3.5 P46(Pen)

In the November 2007 edition of these Notes (Series 11 Number 2 paragraph 2.7) we told you about a new form P46(Pen) – Notification of pension starting, for use from April 2009. It will replace the P160 and PENNOT, but the field validations will follow those used for other forms in the P46 series. We realise that software developers may use the term PENNOT for development purposes, but it would be helpful if users of your software products could see this as a P46(Pen) and no reference is made to PENNOT. This will be in line with publicity given in our Guidance to employers.

Employers who file online will be able to obtain the P46(Pen) information from the pension recipient electronically provided that:

- the information from the pension recipient replicates exactly the same information as required by the P46(Pen)
- safeguards are in place to confirm that it was the pension recipient, and no one else, who had provided the information
- an adequate audit trail is maintained and is available to HMRC in support of any future query or compliance visit.

The paper form will be available from the Employer Orderline and employers will also be able to obtain the form as a download from our website. General guidance for employers will be provided in the 2009 CWG2 booklet and on the 2009 Employer CD ROM.

The dimensions for this form, a copy of which is attached at **Annex A** of these Notes, are as follows:

- Standard A4 portrait = 210mm wide x 297mm deep.

The PDF of form P46(Pen) is also held on the software developers pages of our website at <http://www.hmrc.gov.uk/ebu/p46-pension.pdf>

3.6 Form P46(Expat) changes

In the June issue of these Notes (Series 11 Number 5 paragraph 3.1) we provided further details of the new form P46(Expat) to be introduced from April 2009 and included a PDF of the new form. Since providing these details we have made 2 changes to the

guidance/instruction text on the form, the details are below.

- On page 1 new text has been entered underneath the date field at the bottom of the page as follows:

“Please now pass the form back to your present employer for them to fill in page 2”

- At the top of page 2, under the heading ‘Section two’ and at the end of the 3rd line, NIC’s has been changed to NICs.

You should reflect the above changes to the new form in your software development plans. A copy of the revised PDF for the form is held at **Annex B** of these Notes.

There have been no changes to the layout of any field entry boxes or associated text.

The PDF of form P46(Expat) is also held on the software developers pages of our website at <http://www.hmrc.gov.uk/ebu/p46-expat.pdf>.

3.7 P45 Negative 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 Handbook E13 *Day to day payroll*, part 7.

3.8 P45 Stationery update

In October 2008 new A4 sized forms P45 will become available for use by employers, these will run alongside existing A5 sized forms until 5 April 2009 when the smaller, A5 size forms, will be withdrawn. From 6 April 2009 employers should only use the new A4 sized forms P45.

We are asking employers to note this and to consider this when requesting in-year stationery from October 2008 and April 2009. We are encouraging employers to switch to the new style forms as soon as possible but we would like them to use any existing stationery stocks up to 5 April 2009. We are aware however that employers may need to use the existing P45s until they receive updated Payroll Software. Employers will need to be aware that if they wish to continue to use the old size forms up to 5 April 2009 they will need to specify this when contacting the Employer Orderline. We are also asking

employers not to order large quantities of the old sized stationery (unless actually required) as this will become obsolete.

Employers are also being reminded that the introduction of the facility to print form P45 on to plain paper using HMRCs Online Return and Forms – PAYE product from October 2008 may also impact on the amount of P45 stationery they actually need to order.

3.9 Form P45 (Online) design specification - font size

Following the publication of the specification in the January 2008 issue of Notes (Series 11 – Number 3 para 2.1) some software developers have reported problems in developing the P45(Online) as they only have the facility to work with integer font sizes and the specification requires they use intermediate sizes (e.g. 10.5 & 8.5 point). They have asked whether another font size can be used.

We are checking the legal position but for the moment the font size in the technical specification must be used.

We will issue a Software Developer Support Team (SDST) update as soon as we are able.

4. Developer Test services

4.1 Technical Packs

End of Year (EOY)

The 2009-10 EOY basic technical pack containing the main documents needed for development is now available at <http://www.hmrc.gov.uk/ebu/endofyear2010.htm>

Other documents will be added to the technical pack as they become available.

The Quality Standards for the 2009/10 P35, P14 and 2009/10 P38A are now available and are located at http://www.hmrc.gov.uk/ebu/qual_stand.htm#6

The 2009/10 EOY & P38A Desk Top Checker (DTC) will be available from mid-October 2008

For Electronic Data Interchange (EDI) developers, the Message Implementation Guidelines (MIG) for EOY 2009 -10 P14, P35 & P38A messages will be published in October 2008.

In-year movement forms

Version 1.0 of the RIM Artefacts for 2009-10 in-year movements submissions were published at the end of August. Further supporting documentation will be included in the technical pack in the near future. The technical pack can be found at http://www.hmrc.gov.uk/ebu/payee_techpack/inyear09-10.htm

From April 2009 all in-year movements forms submitted over the Internet must be based on these latest validations. Submissions based on the current 2008-09 specifications will not be accepted after 5 April 2009.

EDI MIGs version 6.0 for the P45(1), P45(3), P46 and PENNOT forms are now available. We are planning to support both test and live submissions based on version 6 for the P45(1), P45(3), P46 and PENNOT from mid-October 2008 onwards, the P46(Expat) will be supported in test from mid-October 2008 and in live from April 2009. These can be found at http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm

From April 2009 all in-year Movement forms must be submitted using version 6 of the Message Implementation Guidelines (MIGs), version 5 messages will not be accepted after 5 April 2009.

Expenses and Benefits

Information and documentation for developers to commence development for Expenses and Benefits 2008/09 are available and can be found at http://www.hmrc.gov.uk/ebu/pay_e_techpack/expben2009.htm

The technical pack will be updated once other documents and information becomes available.

4.2 Annual upgrade to test services

The Internet test services, Third Party Validation Service (TPVS) for EOY & P38A 2009-10, 2008-09 Expenses and Benefits and in-year movements forms will be available to developers on 6th October 2008.

We released an update to the in-year movements Local Testing Service (LTS) on 15 September 2008.

As a result of the annual upgrade to the developer test services, there will be a period of unavailability between 3rd October and 6th October 2008. The SDS team have already notified developers of this unavailability by email. Developers are requested to check the 'Developers Service Availability Page' found within the Online services section of HMRC's website under 'Information for software developers' as more specific details will be given nearer to the upgrade.

4.3 2008-09 End of Year (EOY) Recognition

The 2008-09 EOY recognition service is already available to developers. Amended 2008/09 recognition scenarios which take into account the change to the rate band will be published to developers by the end of September 2008.

4.4 In-year movements - date sensitive testing

We told you about our plans to enhance the way in which date-sensitive testing are performed in the June 08 Notes (para 4.4). LTS and TPVS test services for 2009-10 in-year movements will validate dates in 'real time' in order to match the live service, meaning that any starting or leaving dates must be within the current date plus 30 days or earlier. To test payroll data which contains dates that occur further into the future than this, it will be possible to override the system clock within TPVS/LTS by including a pseudo test-date within the <Timestamp> element of the GovTalkEnvelope. If no such value is present in the submission, the system date will be used by default.

This functionality will not apply to submissions made by your customers using the live Internet service.

The EDI test service can accept dates in the future – see MIG for details.

4.5 Using Government Gateway Public API Portal to check log in details

Earlier this year, new functionality was made available to allow third party software developers to extract additional information via the Government Gateway for enrolments and service availability.

Previously, feedback from developers advised their customers were only aware of a problem with their 'log in' details after a return was submitted online to HMRC.

One of the key features now available is the ability to check the enrolment details for a specified user ID and password. As well as checking what services have been enrolled for, the user ID and password will also be validated whilst making the 'SOAP' call to the Public API Portal. The 'SOAP' calls to do this are:

- GsoGetAssignedEnrolments - This method returns all of the enrolments that are assigned to the specified user ID & password.
- GsoGetUserDetails - This method validates details of the calling user ID & password.

4.6 Secure Socket Layer (SSL) Certificate Upgrade

The Government Gateway is upgrading the SSL certificates from standard validation to extended validation in 2009. The VSIPS (Vendor Single Integrated Proving Service) test environment will be upgraded in March 2009 and the live service in November 2009.

For more information on these Gateway related features, as well other available features, please see the technical pack at:

<http://www.hmrc.gov.uk/ebu/gateway-techpack.htm> or

contact the Software Developers Support Team on 01274 534666 or by email at sdsteam@hmrc.gsi.gov.uk

5. Other information

5.1 Statutory Payments

Statutory Maternity Leave – salary sacrifice and non-cash benefits

Employers often provide benefits under salary sacrifice arrangements. This is when an employee gives up the right to receive part of the cash pay due under their contract of employment – usually in return for the employer's agreement to provide them with some sort of non-cash benefit.

Following changes in the law in 2008 on what benefits employers must provide to employees on Statutory Maternity Leave (SML) we have published further information and guidance. Note this guidance also applies to employees on Statutory Adoption Leave and is available to view at

<http://www.hmrc.gov.uk/employers/sml-salary-sacrifice.pdf>

Changes to Statutory Sick Pay (SSP) Forms

We told you in the June issue of Notes (Series 11 No 5, para 4.8 item 3) that form SSP1 is to change. The new style form (version 10/08, has important changes which should be used by all employers from 27 October 2008 when Employment Support Allowance (ESA)

replaces Incapacity Benefit and Income Support for new customers. The changes to SSP1 will make it quicker to complete – there will be less information to report for benefit claims starting on or after 27 October 2008. Details of the changes can be found on the Department for Work and Pensions (DWP) website) at

http://www.dwp.gov.uk/lifeevent/benefits/statutory_sick_pay.asp

There will be no change to the list of reasons or the order of the reasons for non payment; and there will be no change to the category letters.

SSP1 is given to an employee, by their employer, when SSP stops or is not payable. The old style form may still be used in these circumstances after 27 October 2008 but some of the information it asks for will no longer be necessary and it will be withdrawn in January 2009. The new SSP1 is available now for cases where the employer knows that entitlement to SSP will end after 27 October 2008 but the period of sickness will continue, this is to allow for a smooth transition from SSP to ESA.

SSP1 Northern Ireland

A Northern Ireland version of the SSP1 will shortly be made available. This will be for use by employers in Northern Ireland and for employers based outside Northern Ireland in respect of their employees residing in Northern Ireland. Once this is published we will place a message in the “Whats New” section of our website at

<http://www.hmrc.gov.uk/news/index.htm>

5.2 Q&A – recent queries from payroll representatives

1. I submitted a P45(3) to HMRC that included incorrect pay and tax details – what should I do?

You should include the correct pay and tax on your P11 Deductions Working Sheet but notify HMRC of the error immediately either by letter or telephone. Do not submit a further P45(3).

2. An existing employee wants to give me a P45(3) from a second job they’ve just left – can I accept it?

No. Please advise the employee to send the P45(3) to their local office. The local office will review the code and issue an amended one if appropriate.

3. I have already sent in a P46 for a new employee & received a P6, but now the employee has given me a P45(3) - can I destroy it?

Yes. Do NOT include the pay and tax figures shown on the P45(3) in your tax calculations. Operate the code number shown on the P6 coding notification together with any pay and tax that have been included on that form.

4. What steps do I need to take if I sent you a P45(1) for an employee that I thought had left but they hadn't?

You should send a letter to the PAYE tax office confirming that the P45(1) was sent by mistake. You should also destroy all other parts of the form.

5. I am completing form P45(3) for a new employee but I'm not sure if they will be paid before the next 5th April – how do I show this?

You should enter 'P' in box 11 or set the indicator if you are filing online and know the employee will not be paid between the start date and 5 April. Leave the box/indicator field blank if you are unsure.

6. Can I continue issuing tax rebates to staff either on termination of employment and/or after the last pay day of the tax year, if there are no earnings every week?

If a tax rebate is due at the date of termination or at the last pay day of the tax year you should make it. No further rebates should be given after either of these dates.

7. I need to send HMRC a P45(3) or P46 but the employment start date and the date of the first payment do not always coincide – what do I need to do?

Send the P45(3), showing the employment start date, to us as soon as a new employee hands one in (unless the circumstances at Q3 above apply). If you haven't got a P45(3) from your new employee then you should send us a completed form P46, again showing the employment start date, when the first payment is made to the employee.

8. I am making a pension payment for the first time that includes some previous outstanding monthly pension payments. How do I tax this payment?

You should tax the payment as one lump sum using the appropriate tax code number on a week 1 or month 1 basis. Please refer to booklet *CWG2(2008) Employer Further Guide to PAYE and NICs*, chapter 2, for advice on which tax code to use.

9. My P45(3) submissions have been rejected because I have shown a cumulative tax code but haven't provided any previous pay or tax as the values relate to the previous tax year. The employee commenced within the first 6 weeks of this tax year – can you please advise on what we need to do in order for P45(3) to be accepted?

You should submit the P45(3) including the previous pay and tax details even if they relate to a previous tax year. However, you should not include the amounts on your P11 Deductions Working Sheet for the current year. Please see page 2 of the *Employer Helpbook E12(2008) PAYE and NICs rates and limits* for more information on which tax code to use.

10. I sent a P46 for someone I thought would start an employment with me but didn't, what should I do to avoid this scenario arising again?

You should only send a P46 when making the first payment to the employee even if the first payment is not made until some months after the start date. The P46 should show the 'start' date not the date the first payment is made.

11. Can I accept P46 information from my employee electronically?

It is up to you to obtain the information in a way that best suits your business need. The information may be obtained from the employee either online or by using the employer's own stationery as long as you keep a record of where the information came from.

12. When should I start deducting NICs from my employee's wages?

You should deduct NICs from an employee's wages providing

- they are over age 16;
- they are under state retirement pension age and;
- their earnings are above the weekly, or equivalent, Earnings Threshold (ET).

For more information about deductions please refer to the *Employer Helpbook E13(2008) Day to day payroll*.

13. My new employee has given me part 1A of their P45(3) – can I accept & use details from this?

No – you should return the P45(1A) to your employee and ask for P45(2&3). If your employee is unable to provide these you must use form P46.

14. My agent filed my Employer Annual Return online late and as a result I've been charged a penalty – what do I do?

Confirm with your accountant/agent that they are continuing to file your return. Ultimately completion of the return is your responsibility and Section 98A TMA 1970 allows us to charge penalties if it is late.

6. Next issue of these Notes

The next edition of these Notes is scheduled to follow the Chancellor's Pre-Budget Report announcement in autumn 2008.

7. 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 hold an email account & currently receive the 'Notes' mailing by post we recommend that you change to the email option. You can do this by sending details of your email address and company name to 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
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.

8. Contacts for enquiries

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

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)
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 [**hmrnotes@replyservice.co.uk**](mailto:hmrnotes@replyservice.co.uk)

Other useful contacts

Software Developers requiring help and advice about the development of payroll software for online submissions should contact the Software Developer Support Team (SDST) by email at: [**sdsteam@hmrc.gsi.gov.uk**](mailto:sdsteam@hmrc.gsi.gov.uk) or phone **01274 534666**.

Employers requiring help and advice about general payroll matters should contact their local HM Revenue & Customs Office or phone the Employer Helpline on **0845 7 143 143**.

Section one To be completed by the employee

Only fill in this form if you have been seconded to work in the United Kingdom (UK).

For the purposes of this form only, a *seconded employee* includes:

- individuals working wholly or partly in the UK for a UK resident employer on assignment **whilst remaining employed by an overseas employer**
- individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business
- all individuals included by an employer within a dedicated expatriate scheme
- all individuals included by an employer within an expatriate modified PAYE scheme.

Fill in section one, using capital letters, and then hand the form back to your present employer.

Your details

National Insurance number

Date of birth DD MM YYYY

Title - enter MR, MRS, MISS, MS or other title

UK address

Surname or family name

First or given name(s)

Postcode

Gender. Enter 'X' in the appropriate box

Male Female

Enter 'X' if you are a European Economic Area or Commonwealth citizen

Your present circumstances

Read all the following statements carefully and enter 'X' in **the one** that applies to you.

A - I intend to live in the UK for more than six months

OR

B - I intend to live in the UK for less than six months

OR

C - I will be working for the employer both inside and outside the UK, but will be living abroad

Student Loans

(UK Student Loans only - except Scotland)

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

Signature and date

I can confirm that this information is correct

Signature

Date DD MM YYYY

Please now pass the form back to your present employer for them to fill in page 2.

Section two To be completed by the employer

File your employee's P46(Expat) online at www.hmrc.gov.uk

Use capital letters when completing this form. Guidance on how to fill it in is at www.hmrc.gov.uk

Further information is also held in booklet CWG2 *Employer Further Guide to PAYE and NICs*.

Employment details

Date employment started in UK DD MM YYYY

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|

Job title

| |
|--|
| |
| |

Works/payroll number and department or branch, if any

| |
|--|
| |
| |

Enter 'X' in this box if this is an EPM6 (Modified) scheme

Employer's details

Employer PAYE reference

Office number Reference number

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| □ | □ | □ | / | □ | □ | □ | □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|

UK employer name and address

| |
|--|
| |
| |
| |
| |

Postcode

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|

Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to www.hmrc.gov.uk

Is there an entry in the box on page 1 asking if the employee is a European Economic Area or Commonwealth citizen?

Yes Use the emergency code on a **cumulative** basis

No If there is an entry in box A on page 1, use the emergency code on a **cumulative** basis.
or,
If there is an entry in boxes B or C on page 1, use the emergency code on a **non-cumulative** week 1 or month 1 basis.

Tax code used

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| □ | □ | □ | □ | □ | □ | □ | □ |
|---|---|---|---|---|---|---|---|

If week 1 or month 1 applies, enter 'X' in this box

Send this form to your HM Revenue & Customs office on date of arrival in the UK.