

Inland Revenue Notes for Payroll Software Developers

SERIES 10 – NUMBER 14

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1. MPPC Modernising PAYE Processes for Customers (MPPC)

The last edition of Notes (series 10 number 13) published in April 2003, which can be found at www.inlandrevenue.gov.uk/comp promised the further technical detail needed to support the electronic submission of employer end of year returns. Please read these details along side those provided in April. We would prefer all employers to make their returns electronically but we accept that until 2010 there will be some employers who will continue to submit a part paper return.

1.1 Proposed service enhancements

We have now considered the proposals to allow employers to submit a single end of year return in fragments (multi-part submissions) and to be able to use different transmission routes for each fragment – Internet service for PAYE, Electronic Data Interchange (EDI), paper and Magnetic Media.

In recognition of how employers organise their payroll, and that a payroll agent may not take on the responsibility for submitting the whole return, we will be putting in place a facility for multi-part submissions. The service will be available from April 2005 for the 2004/05 return.

The principle of submitting in multiple parts is that the P14s and the P35 can be submitted separately and, further, that the P14s can be submitted in several parts. The employer will therefore be able to submit several batches of P14s and a single P35, using the Internet service for PAYE, EDI, or a combination of the two. The IR will hold each batch in a 'holding bay' until the whole return is received. The end of year submission is not complete until all the P14s and the P35 have been correctly submitted. Where all the P14s and the P35 data are submitted in a single file the validation will be done on the file as at present. Where the submission is in fragments there will be some validation on each fragment as it is received but full validation will not be completed until all the fragments have been received.

1.2 Dual Channel multi-part submission options

The new flexibility will enable the employer to organise their payroll to suit their business needs. For the purposes of electronic filing the term 'employer' will be taken to mean each PAYE scheme. But even within a scheme employers organise their payroll in a multitude of ways.

The following examples show some possible scenarios. Each of these examples refers to a single PAYE scheme i.e. an entity that comes under one PAYE reference number and submits one P35.

Example 1. The employer has two branches one in London and the other Birmingham, each sends in the P14 data for their own workforce. They both use the Internet services for PAYE. The employer personally handles the payments to the Inland Revenue Accounts Office and also uses the Internet for submission of the P35 data. IR will validate each fragment of P14 data on receipt against the relevant parts of the Quality Standard and, where a fragment is rejected, will notify the submitter of the reasons why the fragment was rejected.

Once all fragments are received and validated we will brigade all the fragments and validate the P14s and the P35 data against the whole of the Quality Standard and notify

the P35 submitter (in this case the employer) of any further reason for rejection of the return. These arrangements fully meet the electronic filing requirements.

Example 2. The employer uses the services of a payroll intermediary/agent who handles all payroll matters for the employees, excluding the directors. The intermediary is only responsible for the P14 data and chooses to use the Electronic Data Interchange service. The employer engages an accountant to make the return for the directors and he uses the Internet service for PAYE. The employer handles the monthly payments to the Accounts Office and therefore chooses to submit the P35 data himself using the internet. The various fragments under this arrangement have all been submitted electronically. Assuming that all meet the validations set out in the Quality Standard, the whole return will meet the electronic filing requirements and the employer will avoid electronic filing penalties. And employers with less than 50 employees will qualify for tax free incentives if they file electronically for 2004/05 or any later year up to and including 2008/09.

Example 3. The employer appoints an intermediary to handle all payroll matters. The intermediary uses Electronic Data Interchange to transmit P14 data to IR for all their employer clients. Whilst the intermediary also sends the summary fragment sub-totals (by whatever means) to the employer there remain some payment details which the employer has to complete. The employer finalises the P35 and sends it to IR on paper. Returns submitted in this way will be perfectly acceptable but would not constitute a complete electronic return. The employer would not qualify for an incentive payment and, if classified as large (250 or more employees), would incur a non-electronic filing penalty. Any such employer could submit the P35 using the Inland Revenue's internet service and thus avoid the electronic filing penalty or enjoy the electronic filing incentive if appropriate for the employer's size.

IR's preference firmly remains for an employer to make a single complete return (P35 and P14 data) in one transmission. Employers will find this simpler and more straightforward. Where the return is going to be fragmented there are a few main points to understand.

- A return will only avoid a late filing penalty when the whole return and all fragments have been submitted by the statutory filing date.
- A fragment may comprise P14 or P35 data, but not both.
- Submission of just one fragment, such as the P35 data, will not lead to the suppression of the penalty.
- All fragments must be submitted by the Internet service for PAYE and/or Electronic Data Interchange if a small employer is to qualify for the incentive or a large employer is to avoid the non-electronic filing penalty.
- All fragments must pass the validation tests of the Quality Standard that will be built into the electronic Gateway.
- IR will not consider a return has been made until all fragments have been received and validated. If any part of the return is submitted in a non-electronic form the electronic filing penalty will be incurred. The penalty will be based upon the total number of employees for whom particulars should have been included and not simply those P14s that were submitted in a non-electronic form.

Each fragment in a multi-part submission will need to be accompanied by a header record that will have to include:

- For a P14 fragment, the summary fragment sub-totals for all fields normally totalled on a P35. For each P14 fragment, a unique identifier. In order that we can identify fragments each fragment will carry a unique identifier in addition to the Employer Reference. The identifier (of up to 12 characters) may be chosen by the employer, and it need only be unique within the Scheme. Existing permit numbers may be re-used for this purpose. For a P35 fragment, a note is required of the number of P14 fragments expected.
- The employer will need to set-up these referencing arrangements with his intermediary/agent/payroll bureau before any return is made. Full details of these items will be included in the 2004/05 MIG/SCHEMA which will be published shortly.

None of these header record requirements apply to single complete submissions.

1.3 Quality Standard

On receipt, through the IR electronic Gateway, each P14 data fragment will be validated against the P14 elements of the Quality Standard. Fragments, which do not meet the Quality Standard, will be rejected and the submitter notified. Errors will have to be corrected quickly as the fragment will need to be resubmitted by the statutory due date. A P14 fragment that meets the Quality Standard will be acknowledged as such and will be stored by IR until the balance of the return is successfully received.

When a fragmented return is going to be made, the P35 fragment is logically the last fragment as it has to contain the count of the P14 fragments. It would be helpful if the electronic P35 data could be submitted last as it will form the trigger for the complete return to be reconciled and validated against the whole of the Quality Standard. The electronic response to the P35 will only be made when all the fragments have been received and are validated against the whole Quality Standard. The P35 response message will indicate either:

- Acceptance of the End of Year return (P35 and the P14 data), or
- Rejection of the P35 data because it does not reconcile to the P14 data, or
- Rejection of the P35 data because it does not meet the relevant parts of the Quality Standard.

Payroll Agents should note that employers may find it very confusing when they submit the P35 data and don't get an immediate response, particularly if the response has been delayed because the P14 data has not been successfully received.

In April 2003 we published the Quality Standard which applies for 2004/05. In response to comments received from users an amended version (2.0) is now available at www.inlandrevenue.gov.uk/ebu/qual_stand_valid_spec.pdf which incorporates the following amendments.

- The requirement to supply the employees postcode is now optional.
- All references to the use of the Inland Revenue Personal Reference have been removed. This will no longer be a requirement.
- All checks for earnings against the maxima, including the Appendix detailing the maxima have been removed.
- The check to be applied when the entry in col. 1c would be rounded down to 0 has been amended.
- It now requires that where the entry in the SMP field is greater than 0 the gender must be female.

- The required responses to questions included on the P38A declaration have been changed to “are due” or “not due”.
- The list of NINO prefixes and other prefixes we will accept for 2004/05.
- The guidance for Additional and Corrective returns now comes under the heading ‘Amendment to Original returns’ and is shown in Appendix 6.
- A further appendix, Appendix 2, has been included to detail the calculation used to confirm the format of ECON/SCON.

End of year returns, which do not meet the Quality Standard will be rejected. IR will notify the submitter where a multi-part fragment is rejected whereas the P35 submitter will be notified if the overall returns in rejected. All rejections will need to be corrected and resubmitted by the statutory due date. We strongly recommend that the Quality Standard is built into all payroll software as it will highlight errors as they occur during the year with errors being notified by the payroll software to the user during the year.

1.4 NICs and Quality Standard Validations

Nic Earnings reporting when holiday pay is an issue

In version 1.0 of the Quality Standard Validation Specification (issued in April), we specified in Appendix 3 the maximum values that could be inserted in the following fields:

Field 27 – Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL (Maximum value £4312)

Field 28 – Earnings above the LEL, up to and including the Earnings Threshold (ET) (Maximum value £672)

Field 29 – Earnings above the ET, up to and including the Upper Earnings Limit (UEL) (Maximum value £28336).

In version 2.0 of the Quality Standard, these maximum values have been removed. This is because, in certain circumstances, the earnings to be inserted in these fields can legitimately exceed the maximum value previously prescribed in version 1.0. An example would be where an employee receives multiple weeks of holiday pay.

Completing column 1(c) of form P14 when the exact percentage method is used to calculate NICs

Where an employer uses the exact percentage method to calculate NICs, they are required to record the employee’s earnings in columns 1(a) to 1(c) of form P11 (or equivalent). Any pence should be recorded in column 1(c).

At the end of the year, the pence recorded in column 1(c) should be added up and, before being entered in the corresponding box on form P14 (or equivalent), rounded down to whole pounds.

In certain circumstances, this can create problems for those who submit P14s via EDI or the Internet. For example, where an employee works for only one week earning £89.99, the P11 for 2003/2004 would look like this:

Earnings at the LEL, (where earnings are equal to or exceed the LEL) Column 1(a)	Earnings above the LEL, up to and including the ET Column 1(b)	Earnings above the ET, up to and including the UEL Column 1(c)	Total of employee's and employers contributions Column 1(d)	Total of employee's contributions Column 1(e)
77	12	0.99	0.24	0.11

At the end of the year, the P14 would be completed as follows:

Earnings at the LEL, (where earnings are equal to or exceed the LEL) Column 1(a)	Earnings above the LEL, up to and including the ET Column 1(b)	Earnings above the ET, up to and including the UEL Column 1(c)	Total of employee's and employers contributions Column 1(d)	Total of employee's contributions Column 1(e)
77	12	0	0.24	0.11

Because the pence have to be rounded down, there is no entry in column 1(c). This can cause such P14s to be rejected, because where there is an entry in column 1(d), our validation routines expect to see an entry in column 1(c). In these cases, it is perfectly legitimate to have no entry in column 1(c).

To prevent cases such as this being rejected in future, the Quality Standard will be amended to say that, subject to the amount shown in column 1(d), it can be acceptable to have no entry in column 1(c).

We are aware that, in such circumstances, some payroll software is prompted to insert a '1' in column 1(c). This is acceptable and there is no need to change such prompts.

1.5 Large Returns

Owing to message size limitations at the Government Gateway, submissions made using the Internet services for PAYE must be less than 25Mb (approximately 22,000 P14s currently). To accommodate single complete submissions (or large single fragments) above this size the service will support compression of the P14 content. Using industry-standard zip/gzip compression algorithms and base-64 encoding the content of a message can be boosted up to 150,000 P14s. In addition, bandwidth utilisation for compressed submissions is correspondingly reduced. For this reason, compression of messages sent via the Internet service is encouraged for all payroll software.

No message size limits (in respect of Government or Inland Revenue systems) apply to the EDI channel, but users may want to consider fragmenting large submissions since a single large message would be rejected if it contained one invalid P14, whereas only one of several fragments would be rejected, thus reducing the cost of re-submission.

1.6 Magnetic Media

Magnetic Media (including CD ROM, flexible disk and data cartridge) do not count as electronic for end of year submissions. Small employers who use Magnetic Media will not qualify for the incentive and large employers with 250 or more employees who continue to use the service for 2004/05 returns and beyond will incur a penalty for failure to file electronically. In due course it is our intention to evaluate our Magnetic Media service. In the meantime developers should not assume that facilities to submit employer end of year returns via Magnetic Media will continue until 2010.

It has however been decided that Magnetic Media returns will come into the holding bay, as part of the fragmentation marshalling arrangements. We are looking at the implications for the CA51/52 and will tell you more later. But this doesn't change our position that a Magnetic Media return isn't an electronic return.

The unique identifier will replace the permit number. It has been set at 12 characters so that Magnetic Media submitters can continue to use the permit numbers they have, if they wish, and so that the existing permit numbers can be used as unique identifiers for Magnetic Media fragments once they are received into the electronic system. Magnetic Media submitters may not see any difference, but their permit numbers will be regarded as unique identifier when Magnetic Media data is captured into the holding bay.

1.7 Withdrawal of Open Reel Tape

Earlier this year we wrote to those employers who used Open Reel Tapes to both receive and send information with IR. From 1 October 2003 we will not send information using Open Reel Tape and from 1 October 2004 we will not accept information using open reel tape.

Employers need to choose:

- How they want to receive bulk coding notices that are likely to be issued in February 2004
- How they will submit their 2004/05 End of Year return.

We strongly recommend that both developers and employers take this opportunity to move to greater use of the Internet Service for PAYE or Electronic Data Interchange for End of year returns and the transmission of in-year coding and P45/P46 data.

1.8 Employer snapshot mailing

Starting in October 2003, and annually thereafter, we will take a count from our records – a 'snapshot' – of the number of employees in each PAYE scheme at a fixed date. The precise date that the 'snapshot' is taken will be announced in Board's Directions which will be published in September 2003. The count will include all those employees for whom you have sent us commencement details (typically a P46 or P45 (3)), but haven't subsequently advised us of them having left. This will also include those employees who earn below the PAYE threshold for tax and NI but receive the Working Tax Credit from employers in addition to their wages.

The number of employees in each PAYE scheme will determine which one of these size categories (more than 250, between 50 & 249 and fewer than 50) each PAYE scheme will fall into. We will write to all employers telling them:

- Which group they fall into
- The implications that their size has on the requirement to electronically file and electronically pay
- Whether they will qualify for an incentive payment if they make an electronic return
- Where to get help and support both with electronic filing and electronic payment
- The appeals procedure.

Copies of these letters will not be sent to agents or intermediaries but copies of the different types will be made available on the Website so that agents can see the different messages that we have sent. Developers may want to support the 'snapshot' process by ensuring that their payroll product is also capable of providing a similar count of employees. It can not be assumed that the 'snapshot' will be taken on precisely the same date each year. So we suggest that systems are developed to provide a count on a date which is an adjustable parameter. The employer may find the outcome useful when making an appeal.

There is existing guidance on when to hold PAYE records for employees and when to send commencement information to the Inland Revenue in Helpbook E13 (Day to day payroll) for employers generally, and in Chapter 4 of the CWG 2 (Employers further guide to PAYE) for employment agencies specifically.

We will also be writing to those employers who are operating PAYE schemes types that are outside the electronic filing requirement. In Notes for Software Developers Series 10 number 13 we provided details of these schemes. We are now adding returns of examination fees where the examining body submits a form P35 and forms P524 and P525. These forms cannot currently be filed electronically.

1.9 Inland Revenue Personal References (IRPRs)

The key to ensuring that data can be easily matched to the IR databases, and hence to taxpayer records, is to ensure that as far as practicable each individual has the correct National Insurance Number. Feedback from recent employer events has strongly supported the advantages of identifying the National Insurance Number for their employee quickly. We are considering ways of improving the speed and effectiveness of current Inland Revenue procedures.

However, we recognise that in some circumstances an employer may not be able to obtain a National Insurance Number and we have been considering whether we should ask employers to use a new Inland Revenue Personal Reference Number, which is in the format, 2 digits, 1 letter and 5 digits, (e.g. 12A54321)

We have consulted with employers and representative bodies and have decided that we are not going to ask employers to use IRPRs for 2004/2005. The Quality Standard which, can be viewed at http://www.inlandrevenue.gov.uk/ebu/qual_stand.htm has been amended accordingly.

We will consider further whether we need employers to use an alternative reference in 2005/06 or later years, including IRPRs, where the NINO or 'date of birth', and 'gender' are not available and we will look into this over the coming year. It is, therefore, not a requirement for Software Developers to build software that can incorporate IRPRs for 2004/2005.

All form P14 data should include a NINO and where that isn't possible the employer will need to provide the 'date of birth' and 'gender'. TN is no longer an acceptable entry.

In those rare, exceptional circumstances where, during the year, an employer does not have the individual's NINO or Date of Birth, the NINO or Date of Birth fields should be left empty. It would be helpful if during day to day work on that particular payroll record the employer could be automatically reminded of the need to obtain and complete the NINO or Date of Birth fields, or both. When producing P14 output for IR the Quality Standard requires that where a NINO or Date of Birth are not known the payroll system should default to a date of birth of 01/01/1901. We would expect this to be in very few or limited circumstances.

Employers should make every effort to identify the NINO and Date of Birth during the year and where Employer Compliance Reviews identify employees for whom NINO's are not held, employers will be advised of the correct reporting procedures. Returns that do not include a National Insurance Number or a Date of Birth and gender (including the default Date of Birth) will be rejected.

In the next edition of these Notes we will update, for 2004/05, the default chart which first appeared in Notes for Payroll Software Developers Series 10 number 9.

1.10 Test Services

In order to assist software developers with the development of their EOY submission products we shall be providing appropriate test services which incorporate the Quality Standard validations for 2004/05. Given that it will take some time to develop the enhanced infrastructure to support mandatory filing, two phases of test service development are planned.

In quarter 4 2003 we will extend our existing internet test services to include EOY 2004/05 Quality Standard validation. This will enable EOY fragments or single full EOY submissions to be validated against the new Quality Standard and users will receive back the new error messages or successful submission notifications.

In the summer of 2004 we will provide a richer test service environment which replicates totally the new infrastructure which will be implemented in April 2005. This will allow fragmented P14 and P35 submissions to be sent and held pending validation, together with the submission of in year, cessation and amended returns. This service will also allow test submissions to be sent using a test flag which will trigger Quality Standard validation but prevent the data from being passed to IR systems. This enhanced test service will also be able to receive EDI multi-part and single full EOY submissions and be able to fully support compressed EOY submissions.

A facility which many software developers have requested is the ability to test in the live environment. We are unable to confirm an exact date for this facility but intend that it should be made available in early 2005.

1.11 Net of tax credit schemes

Due to particular circumstances, some employees who work in both the UK and abroad have a liability to tax on the same income in more than one country. Where this is the case (and by agreement with the Inland Revenue) employers are allowed to give employees credit for and tax deducted from their overseas employment. Credit given in this way only applies to tax and does not stop the requirement to operate PAYE or submit a P14 at the end of the year.

The current instructions in these cases are for the employer to submit a paper return showing any National Insurance deductions and the net UK tax due. Employers are advised to show any tax deducted and remitted to an overseas authority, in red on the bottom of the P14. In all other respects the P14 should be completed in the same way as for other employees.

From 2004/05 the standard P14 information will need to be submitted electronically along with the rest of the employee details. Employers will still need to submit details of the amount deducted in respect of overseas earnings to their Inland Revenue offices by the 19th May, however they will need to do so under separate cover direct to their local office.

1.12 Employers Supplementary Return - P38A data

As announced in the April edition of Notes, there will be no change to the reporting requirements for the submission of the Employer's Supplementary Return – P38A data. We are however making some small amendment to our Gateway that will give the employer the same submission flexibility that he has in the 'paper world'.

From April 2005 in respect of the 2004/05 return the employer or intermediary will be able to electronically submit (Internet or by EDI) the P38A Supplementary Return at a different time to the balance of the end of year – P35 and P14 data. No longer will all the end of year returns need to be made simultaneously although employers should continue to ensure that all aspects of their end of year return are sent to IR by the due date.

Instead of making a supplementary return some employers provide P14 data in respect of these payments. This is perfectly acceptable but employers need to understand that all P14 data must meet the Quality Standard and will require a National Insurance Number or a Date of Birth and gender.

To facilitate making a P14 return in respect of these low paid people most payroll software requires that an NI category letter is entered onto the payroll system. In response to frequently asked questions, IR advise employers to use NI category letter X in these circumstances. Where category letter X is used, the earnings and contribution fields must be zero-filled, reflecting the fact that in no earnings period did the employee's earnings reach the Lower Earnings Limit (LEL). *If in any earnings period the employee's earnings reach or exceed the LEL, category letter X must not be used; instead, use the appropriate category letter for that employee, eg category letter A.*

Please note that these people for whom a full payroll record is exceptionally maintained and for whom P14 data is submitted will not be included in the count of employees mentioned in section 1.8 (Employers snapshot mailing) unless that employee has been notified to the Revenue (P45(1) or P46).

Employers who wish to continue using the current Supplementary Return (P38A return) may continue to do so and submit it either on paper or electronically.

1.13 Cessation and Amendment to the original returns

The mandatory submission of electronic returns includes both the first return the employer makes and any subsequent amendments to that return. Again the EDI MIG/XML schema will set out the requirements which will distinguish these returns from

the original submission. The published Quality Standard includes the validation requirements for these subsequent returns.

From 2005 there will also be a facility for the in-year electronic submission of returns from those employers who cease to trade during 2005/06 and subsequent years.

1.14 Electronic Payment

In order that all employers can take advantage of the benefits that e-business brings we would like software to enable them to make electronic payments.

Inland Revenue accepts payment by a range of methods but recommend you pay electronically. When you pay electronically your payment record is updated promptly so long as you provide *accurate details* of your reference number. There are several electronic payment methods you can use.

If you have access to the Internet you can pay your PAYE and National Insurance Contributions

- through your Bank's Internet Service

By entering your payment details into your PC. You need to provide your bank with Inland Revenue Bank account details and your Accounts Office reference.

It takes 3 bank working days for payment to reach Inland Revenue.

- using the BillPay service operated by Girobank

If you have a Switch, Visa Delta, Solo or Electron Debit Card, log on to http://www.inlandrevenue.gov.uk/howtopay/debitcard_int.htm or go direct to www.billpayment.co.uk/inlandrevenue and follow the guidance.

It takes 3 bank working days for payment to reach Inland Revenue.

If you do not have access to the Internet there are a number of other ways you can pay electronically

- BACS Direct Credit

This is an automated service operated by the banks and building societies. A Direct Credit payment is transferred electronically to the Inland Revenue bank account. You may already be paying your employees this way.

It takes 3 bank working days for payment to reach Inland Revenue. Your bank can give you more information

- CHAPS

This is a facility offered by Banks for arranging immediate payment and is normally used for paying larger amounts. Money is transferred electronically. You arrange payment by contacting your bank.

Payment reaches Inland Revenue on the day the bank transfers your payment.

- Your bank's telephone banking facility

You telephone your bank with Inland Revenue Bank account details and your Accounts Office reference and payment follows the same process as a BACS Direct Credit payment.

It takes 3 bank working days for payment to reach Inland Revenue.

To make payment using the Bank's Internet or Telephone banking service or by BACS Direct Credit or CHAPS, you need to give Inland Revenue bank account details for your Accounts Office which is either Shipley or Cumbernauld.

<i>Bank Details</i>	<i>Shipley</i>	<i>Cumbernauld</i>
<i>Sort Code</i>	10 50 41	10 51 67
<i>Account Number</i>	23456000	23444401
<i>Account Name</i>	AO Shipley	AO Cumbernauld

When you use your Bank's Internet facility or pay by Telephone banking or by BACS Direct Credit you need to make separate PAYE and NIC payments.

The reference converter at www.inlandrevenue.gov.uk/howtopay/converter.htm will help you get your reference right for each of the two payments.

Alternatively use the 13-character Accounts Office reference printed on the front of your payslip booklet, for example, 241PZ00037465 and prefix it with 'P' for Tax and 'N' for NIC.

When you use your Bank's Internet or Telephone banking facility or pay by BACS direct credit, it is vital that you show your reference in the correct format. Your reference must be 14 characters long without any spaces, for example, P241PZ00037465 for tax and N241PZ00037465 for NIC.

If you pay by CHAPS or use the BillPay service, you need only make one payment using the 13-character reference described above. BillPay already holds Inland Revenue bank account details so you will not be asked for them.

There are more details and information on how to make payment electronically at <http://www.inlandrevenue.gov.uk/howtopay/payee.htm>

2. Next issue of these Notes

The next issue of these notes is scheduled for September 2003.

3. Mailing List for these notes

The mailing options for these Notes are:

- Advance notification by email
- Advance notification by post
- Paper issue of these Notes

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 irnotes@reply.co.uk

Or you can write to:

**“Inland Revenue Notes for Payroll Software Developers”,
PO Box 1460
Bristol
BS99 3NW**

If you wish to be removed from mailing list please send your request, including details of your company name and address, by email to irnotes@reply.co.uk or write to the address shown above.

4. Contacts for enquiries

*If you require further information about any of the subjects included in these Notes, please ring the Helpline numbers quoted **before** contacting the Electronic Business Unit.*

Any other query you have about the contents of the “Inland Revenue Notes for Payroll Software Developers” should be made to:

Electronic Business Unit
Hockney House
Quayside
Shipley
West Yorkshire
BD18 3ST

Telephone: **0845 60 55 999**
Fax: **01274 841288**
E-mail: **helpdesk@ir-efile.gov.uk.**

General payroll enquiries should be directed to your local Inland Revenue Office or to the Employer’s Helpline on **0845 7 143 143**.

Please note, that EBU cannot deal with change of mailing address information, these should be directed to ‘PO Box 1460’ as detailed above.