

Directions under regulations 189 and 205(2) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) and regulation 1(2) of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004)

and

Approval under regulation 211(5) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682)

Interpretation

In these directions and this approval-

'EDI' means the Electronic Data Interchange;

'PAYE Regulations' means the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682);

'Contributions Regulations' means the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

Directions

The Commissioners for Her Majesty's Revenue and Customs (HMRC) make the following directions about approved methods of electronic communications for the delivery of information and the making of payments and approve the manner of authentication of employers' annual returns delivered electronically.

The directions and approval have effect from 6 April 2011.

Approved methods of electronic communications for delivery of information by employers or persons acting on behalf of employers to HMRC

1. The methods of electronic communications approved for the delivery of the information listed in column 1 of the table by an employer or a person acting on behalf of an employer are:
 - a. the internet services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 2, and
 - b. the EDI services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 3.

1	2	3
Description of the kind of information to be delivered	Internet	EDI
<i>PAYE Regulations</i> ¹		
Simplified deductions scheme: deductions working sheet. Form P12 (regulation 35).	Yes	No
Simplified deductions scheme: annual return of deductions working sheets. Form P37 (regulation 35).	Yes	No

¹ Regulation 211 permits electronic delivery of certain information. This direction approves the methods of electronic communications for delivery of that information.

1	2	3
Description of the kind of information to be delivered	Internet	EDI
Cessation of employment. Form P45, Part 1 (regulation 36).	Yes	Yes
Death of employee. Form P45, Part 1 (regulation 38).	Yes	Yes
Death of pensioner. Form P45, Part 1 (regulation 39).	Yes	Yes
Procedure if new employer receives Form P45. Form P45, Part 3 (regulation 42).	Yes	Yes
Information to be provided if code not known. Form P46 (regulations 47, 48 and 49).	Yes	Yes
Late presentation of Form P45. Form P45, Part 3 (regulation 52).	Yes	Yes
Information on retirement. Form P46 (Pen) (regulation 55).	Yes	Yes
Procedure if new pension payer receives Form P45. Form P45, Part 3 (regulation 56).	Yes	Yes
Information to be provided if code not known (non-UK resident pensioners). Form P46 (Pen) (regulation 57).	Yes	Yes
Information to be provided if code not known (UK resident pensioners). Form P46 (Pen) (regulation 58).	Yes	Yes
Late presentation of Form P45. Form P45, Part 3 (regulation 60).	Yes	Yes
Annual return of relevant payments liable to deduction of tax. Forms P35 and P14 (regulation 73).	Yes	Yes
Annual return of relevant payments not liable to deduction of tax. Form P38A (regulation 74).	Yes	Yes
Employers: annual return of other PAYE income: benefits code employee. Form P11D (regulation 85).	Yes	Yes
Employers: annual return of other PAYE income: declaration. Form P11D(b) (regulation 85).	Yes	Yes
Quarterly return of cars becoming available or unavailable. Form P46 (Car) (regulation 90).	Yes	Yes
<i>Contributions Regulations</i>		
Return by employer of Class 1A National Insurance Contributions. Form P11D(b) (regulation 80).	Yes	Yes
Return by employer at end of year. Forms P35 and P14 (paragraph 22 of Schedule 4).	Yes	Yes

Approved methods of electronic communications for mandatory electronic filing of specified information

- The methods of electronic communications approved for the delivery of specified information, by an employer or a person acting on behalf of an employer, in accordance with regulation 205 of the PAYE Regulations (and, in respect of paragraph 22 returns, in accordance with regulation 90N(1) of the Contributions Regulations) are the internet services and the EDI services provided through PAYE Online for Employers and PAYE Online for Agents.

Approved methods of electronic communications for delivery of information by HMRC to employers or persons acting on behalf of employers

3. The methods of electronic communications approved for delivery of the information listed in column 1 of the table by HMRC to an employer or a person acting on behalf of an employer are:
- a. the internet services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 2, and
 - b. the EDI services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 3.

1	2	3
Description of the kind of information to be delivered	Internet	EDI
<i>PAYE Regulations²</i>		
Issue of code to employer or agent. Form P6 or P9 (regulations 8 and 20).	Yes	Yes
Notice to employer to amend codes. Form P7X or P9X (regulation 20).	Yes	Yes
Notice to employer of payments and total net tax deducted. Form P6 (regulation 53).	Yes	Yes
Notice to pension payer of payments and total net tax deducted. Form P6 (regulation 61).	Yes	Yes

Approved method of authentication of the return required by regulation 73 (annual return of relevant payments liable to deduction of tax, Forms P35 and P14) where the return is delivered electronically

4. The method approved for authenticating a return required by regulation 73 of the PAYE Regulations and delivered by a method of electronic communications is the completion of any certificate or declaration contained in the electronic return or form and, where the sender is acting on behalf of an employer, completion of the following procedure before the information is sent:
- a. the sender must make a copy of the information before it is sent, and
 - b. the employer must confirm to the sender that the information is complete and accurate to the best of his knowledge and belief.

Approved methods of electronic communications for the making of a payment

5. The methods of electronic communications approved for the making of payments required by the PAYE Regulations and the Contributions Regulations are the services known as Direct Debit, BACS Direct Credit

² Regulation 213 permits electronic delivery of certain information. This direction approves the methods of electronic communications for delivery of that information.

(including telephone and internet banking), CHAPS, debit and credit card over the internet ('BillPay'), Government Banking Service (formerly known as Paymaster), Bank Giro and payments made through the Post Office.

Revocations

6. The Directions under regulation 189 and 205B of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) and regulation 1(2) of the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) and Approval under regulation 211(5) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) of the manner of authentication of employers' annual returns delivered electronically dated 13th August 2009 are revoked.

Two of the Commissioners for Her Majesty's Revenue and Customs

Steve Lamey
Dave Hartnett

4 April 2011