

Directions under regulation 34 of the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regulations 71(1), 72(2), 73(2), 76(5), 80(1A)(b), 90H(1), 90N(1) of, and paragraphs 10(1), 11(1), 13(1), 17(1)(a) & (b), 17(3)(b)(i) & (ii) and 22(6)(a) & (b) of Schedule 4 to, the Social Security (Contributions) Regulations 2001 (SI 2001/1004) and regulations 69(1)(a), 82(8)(a), 199(1), 205(1), 211(4) & (5) and 213(2) & (3) of the Income Tax (Pay As You Earn) Regulations 2003 (SI 2003/2682),

The Commissioners of Inland Revenue make the following directions about approved methods of electronic communications for the delivery of information and making of payments by or to employers or persons acting on behalf of employers.

***Commencement***

These directions have effect from 6 April 2004.

***Approved methods of electronic communications for delivering particular information and approved method of authentication by or on behalf of the employer.***

The methods of electronic communication which are approved for delivering information required by the regulations listed in Column 1 of the Table are—

- (a) the Internet services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 4, and
- (b) the Electronic Data Interchange (EDI) services provided through PAYE Online for Employers and PAYE Online for Agents service methods, where indicated in column 5.

<i>1 Provision (regulation except where otherwise stated)</i>	<i>2. Description of information</i>	<i>3. Form number</i>	<i>4. Internet</i>	<i>5. EDI</i>
<i>The Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944)</i>				
34(1)	student loan starter notice	SL1	yes	yes
34(3)	student loan stop notice	SL2	yes	yes
<i>The Social Security (Contributions) Regulations 2001 (S.I. 2001/1004)</i>				
80(1) SI 2001/1004,	Return by employer of Class 1A National Insurance contributions due	P1 1D(b)	yes	yes
Paragraph 22 of Schedule 4	Return by employer at end of year Annual return of relevant payments liable to deduction of tax	P35 and P14	yes	yes

<i>1.Provision (regulation except where otherwise stated)</i>	<i>2.Description of information</i>	<i>3.Form number</i>	<i>4. Internet</i>	<i>5. EDI</i>
<i>The Income Tax (Pay as You Earn Regulations 2003 (S.I. 2003/2682)</i>				
8(2), 20(2)	issue of code or amended code to employer or agent	P6 or P9	yes	yes
20(5), (6)	notice to employer to amend codes	P7X or P9X	yes	yes
35(3), (4), (5)(a)	simplified deduction scheme: deductions working sheet	P12	yes	no
35(5)(b)	simplified deductions scheme: annual return of deductions working sheets	P37	yes	no
36(1), (2)(a)	cessation of employment	P45, Part 1	yes	yes
	death of employee	P45, Part 1	yes	yes
39(1)	death of pensioner	P45, Part 1	yes	yes
42(8)	procedure if new employer receives Form P45	P45, Part 3	yes	yes
46(4), 47(2)(a), 48(2)(a) and 49(2)(a)	information to be provided if code not known	P46	yes	yes
52(3)	late presentation of form P45	P45, Part 3	yes	yes
53(2)	notice to employer of payments and total net tax deducted	P6	yes	yes
55(3)	retirement statement	P160	yes	yes
56(3)	procedure if new pension payer receives form P45	P45, Part 3	yes	yes
57(2)	information to be provided if code not known (non-UK resident pensioners)	P46	yes	yes

<i>1.Provision (regulation except where otherwise stated)</i>	<i>2.Description of information</i>	<i>3.Form number</i>	<i>4. Internet</i>	<i>5. EDI</i>
<i>The Income Tax (Pay as You Earn Regulations 2003 (S.I. 2003/2682)</i>				
58(3)	information to be provided if code not known (UK resident pensioners)	P46	yes	yes
60(3)	late presentation of form P45	P45, Part 3	yes	yes
61(2)	notice to pension payer of payments and total net tax deducted	P6	yes	yes
73	Return by employer at end of year Annual return of relevant payments liable to deduction of tax	P35 and P14	yes	yes
74	annual return of relevant payments not liable to deduction of tax	Form P38A	yes	yes
85(1)(a)	employers: annual return of other PAYE income	Form P9D	yes	no
85(1)(a) and (b)	employers: annual return of other PAYE income: benefits code employee	P11D	yes	yes
85(2)	Employers: annual return of other PAYE income: declaration	P11D(b)	yes	yes
90(2)	quarterly return of cars becoming available or unavailable	P46 (car)	yes	yes

The method approved for authenticating the content of the information to be delivered 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:

- 1) The sender must make a copy of the information before it is sent
- 2) The employer must confirm to the sender that the information is complete and accurate to the best of his knowledge and belief.

### ***Electronic Payment***

The methods of electronic communication approved for the purposes of making payments in accordance with regulation 199(1) of the Income Tax (Pay As You Earn) Regulations 2003 or regulation 90H(1) of the Social Security (Contributions) Regulations 2001 are the services known as BACS direct credit, CHAPS, debit card over the Internet ("BillPay"), Paymaster, Bank Giro and Alliance and Leicester Commercial Bank.

For the purposes of regulations 69 (1)(a) and 82(8)(a) of the Income Tax (Pay As You Earn) Regulations 2003 and regulations 71(1), 72(2), 73(2), 76(5), of, and paragraphs 10(1), 11(1), 13(1), 17(1)(a) & (b), 17(3)(b)(i) & (ii) of Schedule 4 to, the Social Security (Contributions) Regulations 2001 the approved methods of electronic communications for making payments are the services known as BACS direct credit, CHAPS, debit card over the Internet ("BillPay"), Paymaster, Bank Giro and Alliance and Leicester Commercial Bank.

### ***Mandatory Electronic Filing***

The methods of electronic communications approved for the purposes of delivering specified information, either by the employer or by another person on his behalf, in accordance with regulation 205(1) of the Income Tax (Pay As You Earn) Regulations 2003 or regulation 90N(1) of the Social Security (Contributions) Regulations 2001 are the Internet services or EDI services provided through PAYE Online for Employers and PAYE Online for Agents.

### ***Revocations***

The following directions by the Board are revoked:

<i>Date</i>	<i>Description</i>
10 <sup>th</sup> April 2001	Directions under regulations 43 and 44 of the Income Tax (Employments) Regulations 1993 ("the 1993 Regulations").
30 <sup>th</sup> April 2001	Directions under regulations 28 and 46 of the 1993 Regulations.
16 <sup>th</sup> October 2001	Directions under regulations 23, 25 and 26 of the 1993 Regulations.
11 <sup>th</sup> January 2002	Directions under regulation 6 of the 1993 Regulations.
5 <sup>th</sup> April 2002	Directions under regulation 13 and 20 of the 1993 Regulations and regulation 34 of the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944).

*Ann Chant  
Helen Ghosh*

5th April 2004

Two of the Commissioners of Inland Revenue

## **EXPLANATORY NOTE**

*(This note is not part of the directions)*

These directions consolidate a number of different directions in respect of the electronic delivery of information to or by the Board of Inland Revenue. They also specify the approved methods of electronic payments of sums due to the Board under the Education (Student Loans) Regulations 2000, the Social Security (Contributions) Regulations 2001 and the Income Tax (Pay As You Earn) Regulations 2003.

They revoke and replace the Directions specified in the Table of Revocations above, but they leave in force the directions of 21<sup>st</sup> October 2003 under regulation 42A of Income Tax (Employments) Regulations 1993 and regulation 5 of the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003 relating, amongst other things, to the standards of accuracy and completeness of returns and the date on which the size of an employer's workforce is to be judged for the purposes of his entitlement to an incentive payment under the 2003 Regulations.