

## **Merger**

### **Example 5**

ZJ Ltd manufactures aircraft on three sites and has elected to have three PAYE schemes.

ZJ Ltd A

ZJ Ltd B

ZJ Ltd C

As part of a re-organisation programme ZJ Ltd decides to centralise all its payroll functions at its site that deals with the payroll for ZJ Ltd C. It therefore revokes the election for separate schemes.

The PAYE schemes for ZJ Ltd A and ZJ Ltd B will be merged into the PAYE scheme for ZJ Ltd C. The Employer name is amended to ZJ Ltd as the A B & C to distinguish between the schemes is no longer appropriate.

Further information can be found in subject 'Merger' in the 'Movement of an Employer Record' section of the PAYE Manual