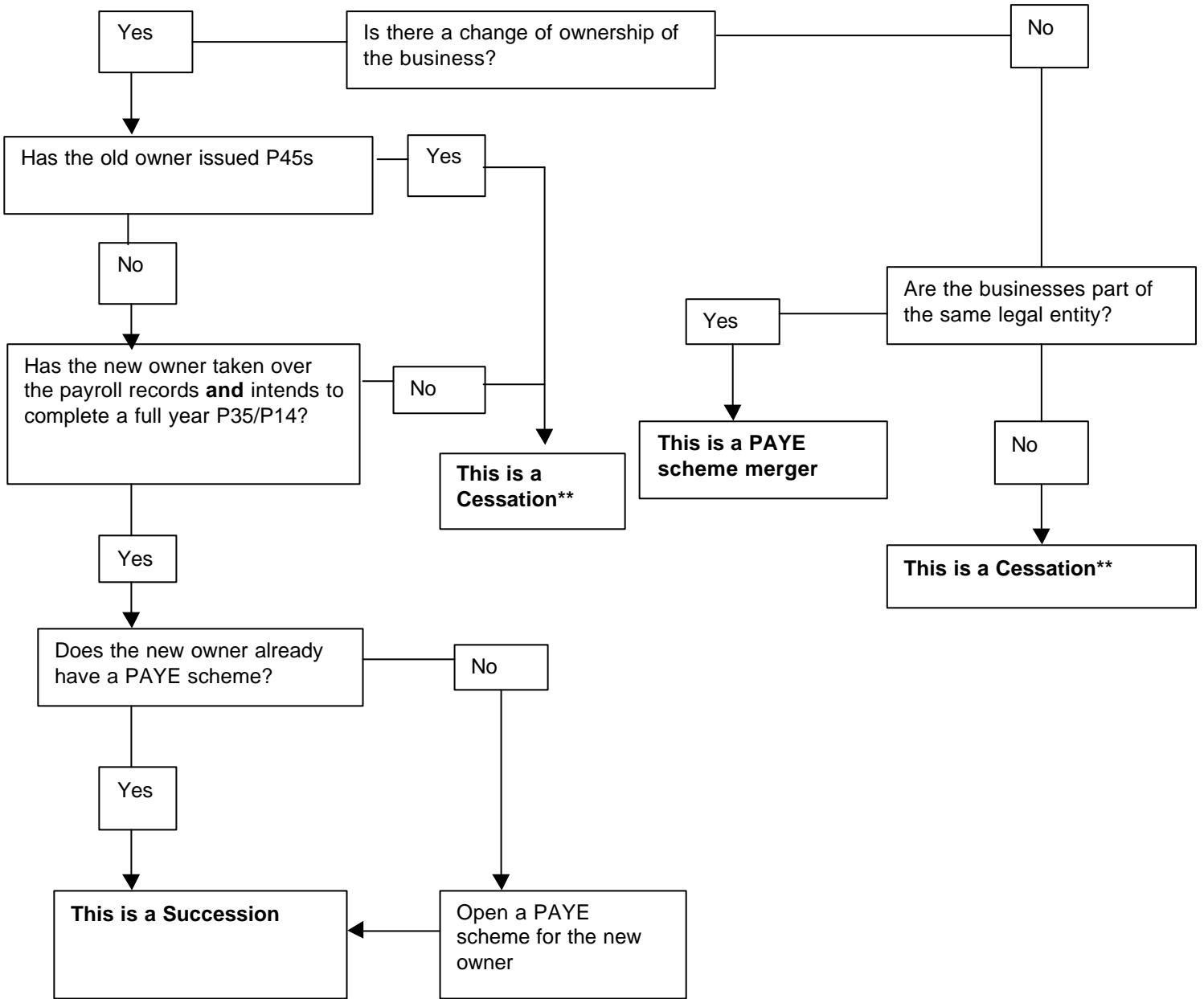


PAYE Schemes: Merger, Succession or Cessation?



Note

Where two or more businesses merge it will not necessarily result in the merger of their PAYE schemes.
 **In cessation cases the employer must issue forms P45 and, unless exempt from doing so, file them online.
 (See examples 1 - 5 and 8 - 9. This flowchart does not cover Part Scheme Transfers - see examples 6 and 7)