

NOTICE OF YOUR DEADLINES FOR PAYE ONLINE FILING AND ELECTRONIC PAYMENT

'Online filing' means sending information direct to our computer, cutting out paper.

New laws mean that employers with 250 or more employees must soon start to send in PAYE end of year returns (P14 and P35 data) using online filing, and pay electronically.

Our records show that you had 250 or more employees in your PAYE scheme on 26 October 2003.

You should start paying in-year PAYE, NICs and student loan deductions electronically from May 2004 onwards, on time and in full. Or you could face surcharges.

And you must use online filing to send in your end of year returns starting with your 2004-05 return (due by 19 May 2005). Or you could face penalties.

Sending or receiving information online is secure and quick. It is more reliable and more efficient than using paper. And it can cut down on storage space, post and administration. So it can help you run your business more efficiently and may save you money.

Online filing **does not** include filing using magnetic media (magnetic tapes, disks and cartridges). So if you are using magnetic media at the moment, call our Magnetic Media Team on 08459 157 156 for advice.

You should fill in the enclosed appeal form and send it back within 30 days to the address shown if you did not have 250 or more employees at 26 October 2003.

For more about how to file online

- go to www.inlandrevenue.gov.uk and click on 'employers'
- see *Do it online, your guide to filing PAYE returns and paying electronically* (with this letter)

For more about how to pay electronically

- go to www.inlandrevenue.gov.uk/howtopay/payee.htm
- see *Do it online, your guide to filing PAYE returns and paying electronically*
- call Accounting & Payment Service Cumbernauld (01236 783717) or Shipley (01274 539328).

Please show this letter to your accountant or agent, if you have one, or to whoever handles your payroll.