

Are you getting the most from doing it online?

Employer's PAYE reference

You can use our
online services to do more
than just send us your
Employer's Annual Return.

Find out how online services
can work for you at
[www.inlandrevenue.gov.uk/
ebu/emp_index.htm](http://www.inlandrevenue.gov.uk/ebe/emp_index.htm)

YOUR NOTICE TO FILE ONLINE AND PAY ELECTRONICALLY FOR TAX YEAR ENDING 5 APRIL 2006

Thank you for filing online for 2003-04.

This letter tells you what you must do for tax year 2005-06. It does not alter what you have to do for 2004-05.

We think that you had **250 or more employees** in your PAYE scheme on

This means that for tax year 2005-06:

- **you must pay your monthly PAYE, National Insurance contributions, Student Loan and Construction Industry Scheme deductions electronically and on time** or you may face a surcharge, and
- **you must file online your Employer's Annual Return (P14s and P35), due by 19 May 2006**, or face a penalty.

How to appeal

You can appeal if you think you had fewer than 250 employees on

Write to the address at the top of this letter within 30 days and tell us how many you actually had on

Please show your employer's PAYE reference.

Please show this letter to your agent, payroll bureau or whoever helps you with your payroll. If you are a payroll agent or bureau, please give a copy of this letter to your client who has this employer's PAYE reference.

For more about online filing and electronic payment

Internet

Online filing go to www.inlandrevenue.gov.uk/payeonline
Electronic payment go to www.inlandrevenue.gov.uk/howtopay

Phone

Online filing
Electronic payment Cumbernauld (01236 783631) or Shipley (01274 539328)

Guidance

Do it online: Online filing and electronic payment handbook available at www.inlandrevenue.gov.uk/payeonline, the Employer's CD-ROM or from the Employer's Orderline on 0845 7 646 646.

Keep this letter!

It tells you
that you must
file online
and
pay electronically
for 2005-06.

Remember to
file online
for 2004-05
if you have to.