

Employer's PAYE reference

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

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.

Online filing

'Online filing' means sending your return to us using the Internet or Electronic Data Interchange.

Magnetic media

Using magnetic media (magnetic tapes, disks and cartridges) is not online filing. Call our Magnetic Media Team on 084591 50265 for advice about how to do it online.

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.

Help with online filing and electronic payment

Online filing:

Phone:

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

Electronic Data Interchange:

www.inlandrevenue.gov.uk/ebu/edi/pay_e_intro.htm

Inland Revenue Online Services Helpdesk

0845 6 055 999.

Electronic payment:

www.inlandrevenue.gov.uk/howtopay

Accounting & Payments Service

- Cumbernauld **01236 783631**, or

- Shipley **01274 539328**.

Other Inland Revenue online services:

Employers

www.inlandrevenue.gov.uk/ebu/emp_index.htm

Agents

www.inlandrevenue.gov.uk/ebu/age_index.htm

Inland Revenue Quality Standard:

www.inlandrevenue.gov.uk/ebu/qual_stand_valid_spec.pdf

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.