

Get more from doing it online!

You can send and receive forms during the tax year, including:

P6s

P9s

P11Ds

P45s

P46s.

Go to

www.hmrc.gov.uk/ebu/isforpaye.htm#2

YOUR NOTICE TO FILE YOUR EMPLOYER ANNUAL RETURN ONLINE AND PAY ELECTRONICALLY FOR 2006-07

This letter tells you about filing your Employer Annual Return online for the tax year 2006-07. (It does not change what you have to do about online filing and paying electronically for 2005-06.) 'Online filing' means sending your Return to us using the Internet or Electronic Data Interchange.

Our records show that you had **250 or more employees** in your PAYE scheme on 30 October 2005.

This means that for the tax year 2006-07:

- you must file your Employer Annual Return (P14s and P35) online (or an agent can file for you) or you will face a penalty, and
- you must pay electronically your monthly PAYE, National Insurance contributions, student loan and Construction Industry Scheme deductions or you may face a surcharge.

If your PAYE scheme ceases, you might find it more convenient to file your Return online immediately rather than wait until the end of the tax year.

How to appeal

You can appeal if you think you had fewer than 250 employees on 30 October 2005.

Write to the address above within 30 days of receiving this letter and tell us how many employees you actually had on 30 October. Please include your Employer PAYE reference.

Need help? See over!

Do more online!

There are lots of ways you can do business with us online. For example, you can send us starter and leaver details (P46s and P45s), or we can send you tax code numbers (P6s, P6Bs and P9s). Doing it online is good for you, for example your payroll software may be capable of uploading notices of coding directly from your Secure Mailbox, saving you time. And it has benefits for your employees, like getting the right tax code quicker.

Please show this letter to your agent, payroll bureau or whoever helps you with your payroll.

If you are the agent or payroll bureau for this employer, please give a copy of this letter to your client.

Keep this letter!

It tells you that you must file online and pay electronically for 2006-07

Help with online filing and electronic payment

Online filing:

- see *Do it online: Online filing and electronic payment handbook* at www.hmrc.gov.uk/employers/onlineindex.htm
- go to www.hmrc.gov.uk/ebu/pay_e_online.htm
- see our Employer CD-ROM. You can get a free copy by calling **0845 7 646 646**
- call our Online Services Helpdesk on **0845 6 055 999**.

Electronic Data Interchange:

- go to www.hmrc.gov.uk/ebu/edi/pay_e_intro.htm
- call our Online Services Helpdesk on **0845 6 055 999**.

Electronic payment:

- go to www.hmrc.gov.uk/howtopay/employers.htm
- call our Accounting & Payments Service at your Accounts Office.
Cumbernauld - **01236 783631**, or Shipley - **01274 539328**.

Other HM Revenue & Customs online services:

- there are lots of ways you can do business with us online, for example you can send Corporation Tax and VAT Returns online. Go to www.hmrc.gov.uk/online/index.htm