

KEEP THIS LETTER!

YOUR NOTICE TO FILE YOUR EMPLOYER ANNUAL RETURN ONLINE AND PAY ELECTRONICALLY FOR 2007-08

This letter tells you about filing your Employer Annual Return online for the tax year 2007-08.

Our records show that you had 250 or more employees in your PAYE scheme on 29 October 2006.

This means that for the tax year 2007-08:

- 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.

How to appeal

You can appeal if you think you had fewer than 250 employees on 29 October 2006.

Write to the address above within 30 days of receiving this letter and tell us how many employees you actually had on 29 October. Please include your Employer PAYE reference.

2006-07

This letter does not change what you have to do about online filing and paying electronically for 2006-07.

From 2006-07 we will not send you a paper P35 if we told you that you had to file online for that year.

2008-09

From April 2008, if you have 50 or more employees, you will have to send in-year forms P45(1), P45(3), P46 and pension notifications online.

Do More Online!

There are also lots of other ways you can do business with us online. For example, you can receive tax code numbers (P6s, P6Bs and P9s) from us and send us forms P11D.

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.

Need help? See over!

Getting Help

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/payonline.htm
- See the Learning Zone on the Employer CD-ROM. For a free copy call the Employer Orderline on - **0845 7 646 646**
- Contact the Online Services Helpdesk on - **0845 6 055 999**

Electronic payment

- Go to www.hmrc.gov.uk/howtopay/employers.htm
- Call Debt Management and Banking, Banking Operations on
 - Cumbernauld **01236 783631**
 - 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