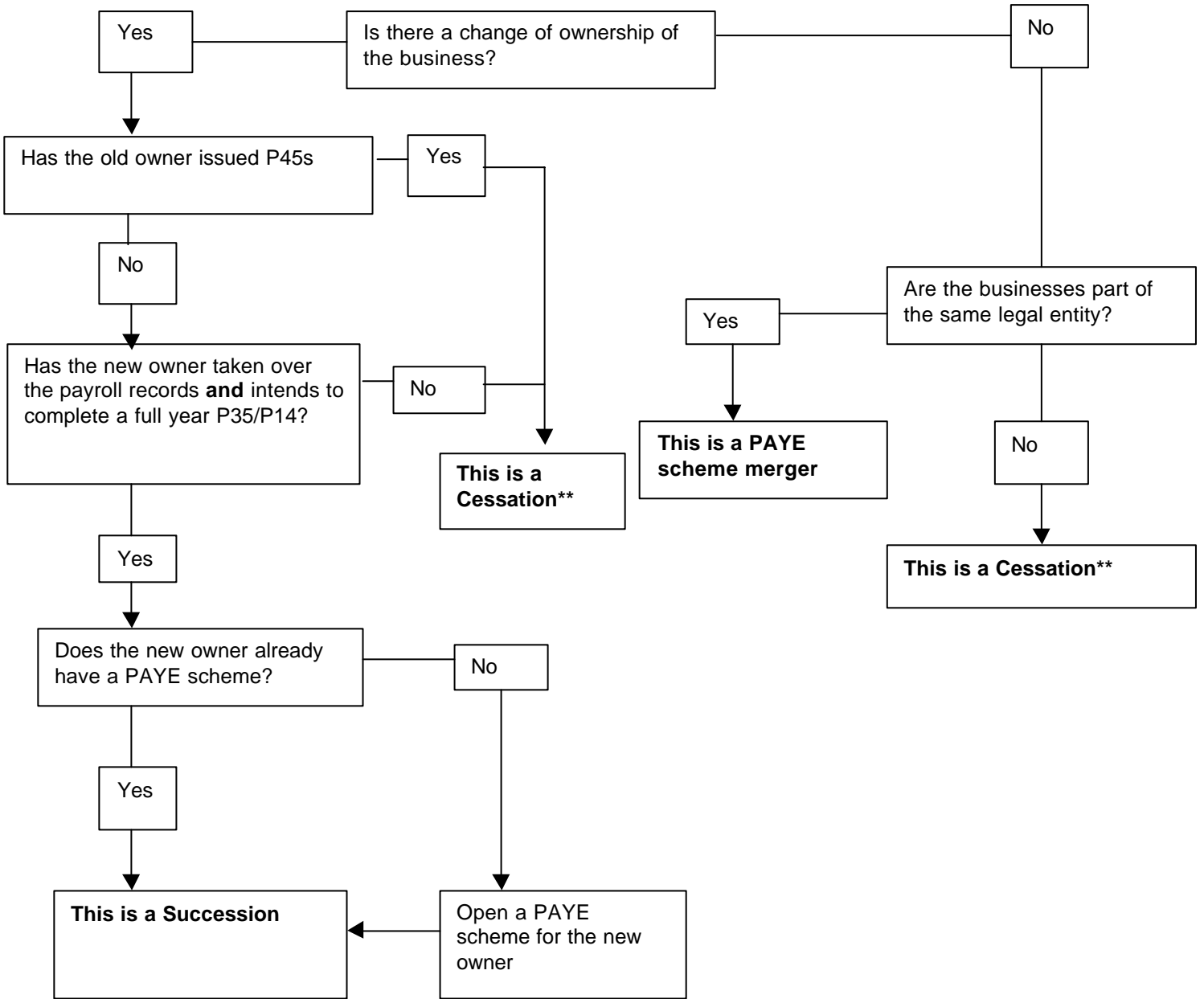


PAYE Schemes: Merger, Succession or Cessation?



Note

Where two or more businesses merge it will not necessarily result in the merger of their PAYE schemes.
 **In cessation cases it may be appropriate to deal with the cessation of COP records by acceptance of a list.
 (see examples 1, 2, 6 & 7)