

GET UP TO £825 TAX-FREE FOR DOING YOUR PAYE FILING ONLINE

'Online filing' means sending information direct to our computer, cutting out paper.

New laws mean that some employers must send their PAYE end of year returns (P14 and P35 data) to us online.

You could qualify for up to £825 tax-free and take advantage of online filing benefits if you start to do it online before 2010

- | | |
|---|-------------|
| • File your 2004-05 end of year return online and get | £250 |
| • File your 2005-06 end of year return online and get | £250 |
| • File your 2006-07 end of year return online and get | £150 |
| • File your 2007-08 end of year return online and get | £100 |
| • File your 2008-09 end of year return online and get | £75 |
| • File online for all five years (2004-05 to 2008-09) to get the maximum | £825 |

Sending or receiving information online is secure and quick. It is more reliable and more efficient than using paper. And it can cut down on storage space, post and administration. So it can help you run your business more efficiently and may save you money.

You can also **pay** your tax, National Insurance contributions and student loan deductions electronically.

When employers have to start online filing depends on how many employees they have. Our records show that you have fewer than 50 employees. So under current law, you do not have to file online just yet.

The Government is proposing that the first return you will have to send in online will be for 2009-10 (due by 19 May 2010). But you will have to file online sooner, and will not be eligible for early online filing tax-free payments, if you start employing 50 or more people.

For more about online filing and how to qualify for the tax-free amounts

- go to www.inlandrevenue.gov.uk/825
- see *Do it online, your guide to filing PAYE returns and paying electronically* (with this letter)
- call the Employer's Helpline on 08457 143 143.

For more about how to pay electronically

- go to www.inlandrevenue.gov.uk/howtopay/payee.htm
- see *Do it online, your guide to filing PAYE returns and paying electronically*
- call Accounting & Payment Service Cumbernauld (01236 783717) or Shipley (01274 539328).

Please show this letter to your accountant or agent, if you have one, or to whoever handles your payroll.