

Directions under regulation 189 and 205B of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) and regulation 1(2) of the Social Security (Contributions) Regulations 2001 (S.I.2001/1004)

and

Approval under regulation 211(5) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I.2003/2682) of the manner of authentication of employers' annual returns delivered electronically

Interpretation

In these directions-

“EDI” means the Electronic Data Interchange;

“PAYE Regulations” means the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682);

“Contributions Regulations” means the Social Security (Contributions) Regulations 2001 (S.I.2001/1004).

Directions

The Commissioners for Her Majesty’s Revenue and Customs make the following directions about approved methods of communication for the delivery of information and the making of payments by employers or persons acting on behalf of employers.

The directions take effect immediately after the coming into force of the Income Tax (Pay As You Earn) (Amendment No.2) Regulations 2009 (S.I. 2029/2009).

Approved methods of electronic communications for delivering information

1. The methods of communication which are approved for delivering the information listed in column 1 of the table are:
 - a. the internet services provided through PAYE Online for Employers and PAYE Online for Agents, where indicated in column 2, and
 - b. the EDI services provided through PAYE Online for Employers and PAYE Online for Agents where indicated in column 3.

Description of the kind of information to be delivered	Internet	EDI
<i>PAYE Regulations</i>		
Simplified deductions scheme: deductions working sheet. Form P12 (regulation 35).	Yes	No
Simplified deductions scheme: annual return of deductions working sheets. Form P37 (regulation 35).	Yes	No
Cessation of employment. Form P45, Part 1 (regulation 36).	Yes	Yes
Death of employee. Form P45, Part 1 (regulation 38).	Yes	Yes
Death of pensioner. Form P45, Part 1 (regulation 39).	Yes	Yes

Procedure if new employer receives form P45. Form P45, Part 3 (regulation 42).	Yes	Yes
Information to be provided if code not known. Form P46 (regulation 47, 48 and 49).	Yes	Yes
Late presentation of form P45. Form P45, Part 3 (regulation 52).	Yes	Yes
Retirement statement. Form P46 (Pen) (regulation 55).	Yes	Yes
Procedure if new pension payer receives form P45. Form P45, Part 3 (regulation 56).	Yes	Yes
Information to be provided if code not known. Form P46 (regulation 57).	Yes	Yes
Information to be provided if code not known (UK resident pensioners). Form P46 (regulation 58).	Yes	Yes
Late presentation of form P45. Form P45, Part 3 (regulation 60).	Yes	Yes
Annual return of relevant payments liable to deduction of tax. Form P35 and P14 (regulation 73).	Yes	Yes
Annual return of relevant payments not liable to deduction of tax. Form P38A (regulation 74).	Yes	Yes
Employers: annual return of other PAYE income: benefit code employee. Form P11D (regulation 85).	Yes	Yes
Employers: annual return of other PAYE income: declaration. Form P11D(b) (regulation 85)	Yes	Yes
Quarterly return of cars becoming available or unavailable. Form P46 (car) (regulation 90). Contributions Regulations	Yes	Yes
Return by employer of Class 1A National Insurance Contributions. Form P11D(b) (regulation 80).	Yes	Yes

Approved methods of electronic communication for mandatory electronic filing

2. The methods of electronic communication approved for the purposes of delivering (whether by an employer, a specified employer or by another person on either's behalf) specified information and relevant annual returns in accordance with regulation 205 and 205A of the PAYE Regulations and paragraph 22 returns under regulation 90N (1) of the Contributions Regulations are the internet service or EDI services provided through PAYE Online for Employers and PAYE Online for Agents.

Approved method of authentication of the return required by regulation 73 annual return of relevant payments liable to deduction of tax (Forms P35 and P14)

3. The method approved for authenticating the content of the information to be delivered under regulation 73 of the PAYE Regulations is the completion of any certificate or declaration contained in the electronic return or form and, where the sender is acting on behalf of an employer, completion of the following procedure before the information is sent:
 - a. the sender must make a copy of the information before it is sent

- b. the employer must confirm to the sender that the information is complete and accurate to the best of his knowledge and belief.

Approved methods of electronic communications for the making of a payment

4. The approved methods of electronic communications for the making of payments required by the PAYE Regulations and the Contributions Regulations are the services known as Direct Debit, BACS direct credit, CHAPS, debit card, credit card, Paymaster, Government Banking Services transfer, Bank Giro and Alliance and Leicester Commercial Bank (payments made through the Post Office).

Revocations

5. The directions dated 5th April 2004 and entitled "Directions under regulation 34 of the Education (Student Loans) (Repayment) Regulations 2000 (S.I. 2000/944), regulations 71(1), 72(2), 73(2), 76(5), 80(1A) (b), 90H(1), 90N(1) of, and paragraphs 10(1), 11(1), 13(1), 17(1)(a) & (b), 17(3)(b)(i) & (ii), and 22(6)(a)& (b) of Schedule 4 to, the Social Security (Contributions) Regulations 2001 (S.I.2000/1004) and regulations 69(1)(a), 82(8)(a), 199(1), 205(1), 211(4)&(5) and 213(2)&(3) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I.200/2682)" are revoked.

Two of the Commissioners for Her Majesty's Revenue and Customs

Dave Hartnett
Bernadette Kenny

13th August 2009