

PAYE – Software Developers Bulletin Issue 18

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Dear Developer

MULTIPLE COMPLETE EMPLOYER'S ANNUAL RETURNS

Some of your customers may be sending us multiple complete Employer's Annual Returns for 2005-06.

Any of your customers who do this risk a penalty for failure to make a full and complete Return.

Your customers must submit one complete Return (all P14s and one P35) under the same PAYE reference for 2005-06. If this is not possible, they must submit the P14s in parts and send us one P35 separately.

The validation for 2005-06 Returns is strict. If your customer sends us more than one complete original Return, we will treat the first file we receive as the Return for 2005-06. Once we have accepted that first file, we will reject any subsequent 2005-06 submissions.

If any of your customers are getting subsequent submissions rejected, tell them whether your software can offer them solutions. Your software will need to be able to re-format the employer's P14 and P35 data into either:

- a) one complete submission file which includes all the P14s and one P35 for the PAYE reference, or
- b) more than one file of P14 parts, followed by one P35 part.

If your software - or the combination of products that your customer is using - does not allow him or her to file the 2005-06 Return online as above, they may be able to file online using our Online Return and Forms - PAYE product at www.hmrc.gov.uk

Your customers will also need to call our Online Services Helpdesk on 0845 6 055 999.

We will talk them through the process appropriate to their circumstances and send them a letter explaining what we will do and what they have to do next. A [sample of this letter](#) is attached.

**Software Developers Support Team
HM Revenue & Customs Information Management Solutions**



Dear employer

You have attempted to send more than one complete 2005-06 Employer's Annual Return (P35 and P14s) for your PAYE reference.

You have tried to make your 2005-06 Return in parts, but have sent a P35 with each submission, meaning that you tried to send more than one complete Return. This is likely to have happened because you used software that does not support making part submissions. We became aware of this problem when you tried to make a second submission, which we rejected because you have already sent us a Return for the same PAYE reference.

As set out at <http://www.hmrc.gov.uk/employers/doitonline/practice-index.htm> (paragraph 3.11) you can make your Return in as many parts as you like, but you must submit **only one P35** showing the financial totals for the whole Return.

We appreciate that, last year, we accepted 2004-05 Returns that had a P35 with each part. This is because we did not check Returns on receipt, or reject those that contained errors. We worked through any errors internally at a later date to resolve such errors on your behalf. But this was an exceptional event and this year we are checking Returns as soon as we get them, which means submissions with errors like this will be rejected.

As a compromise, **for 2005-06 Returns only**, we will treat your first 2005-06 Return as a test submission. That means that **you must send all your part submissions again using the right software or make a single, merged whole submission of all your P14 data with the P35 by 19 May**.

If you have not already done so, we strongly recommend that you contact your software house for guidance through this process. If you have any questions that your software developer cannot answer, please contact **0845 6055 999**.