

March 2008

ONLINE SUBMISSION OF EMPLOYERS FORMS

The employers annual returns P35 and P14 (P60) are due for submission to HMRC by 19 May 2008. There is a tax free incentive payment due of £100 for small employers, those with less than 50 employees, who successfully file their returns electronically.

The final date for payment of PAYE, national insurance contributions, construction industry scheme deductions and student loan deductions is 19 April 2008 (22 April 2008 for cleared receipt of electronic payments into HMRC's bank account). The original guidance stated that the final date of payment was 18 April in error.

Internet links: [HMRC guidance](#) [HMRC revised guidance](#)