



Pay As You Earn

Making your final submission for the 2013-14 tax year

Now that you are reporting PAYE information in real time, you don't need to send forms P35 and P14 at the end of this tax year.

Instead, just send your real-time PAYE submission as normal and answer a few extra questions. It is very easy to do. This step-by-step guide shows you how.

If you use an agent or payroll bureau you may want to contact them to check whether they have any special procedures for final submissions.

Step 1 – identify your final submission

- For most employers, the final submission will be the final Full Payment Submission. This is the one telling us about the very last employee payment for 2013-14. The tax year ends on 5 April so, for most employers, their final submission will be made on or before that date on a Full Payment Submission. So, for example, if you pay some employees weekly and others monthly, your final submission is the **last** one of these.
- Before sending it, you must make sure that we have successfully received all earlier submissions. Your payroll software tells you when submissions have been successful.
- If you don't pay any employees in the final tax month of the tax year (6 March – 5 April 2014), send us your final submission for 2013-14 on an Employer Payment Summary **by 19 April 2014**.

Step 2 – complete additional questions and declaration on your final Submission

- Confirm that this is your 'Final Submission for the Tax Year'
- Answer the extra questions about any special payments you made during the year, such as expenses and benefits, or overseas payments - even if you have not made any deductions of PAYE tax or National Insurance contributions from your employees in that pay period.

Don't forget:

- In previous years, these questions and the declaration appeared on form P35 and you had until 19 May to submit the form. Reporting in real time means that you will be sending this information in much earlier (see step 3 below) - so you may wish to make sure you have the answers to the questions ready in time.

Step 3 – send your final submission as normal

- The same time limits as normal apply to this submission. So, unless an exception applies, you should send your final submission on or before the date of your last employee payment in the tax year (or by 19 April if you are sending an Employer Payment Summary).
- Your payroll software will tell you whether your submission was successful, so you don't need to ask us whether we've received it.
- For further guidance on your **PAYE final submission for the year and end-of-year tasks** see our web page at hmrc.gov.uk/payerti/end-of-year/tasks

Don't forget:

- Penalties may apply for late submissions. You can find out more about the late filing penalties at **What happens if you don't report payroll information on time:** hmrc.gov.uk/payerti/reporting/late-reporting
- You still need to provide each of your employees with a form P60 by 31 May 2014.

- You must send any expenses and benefits annual return - forms P11D, P9D and P11D(b) - to HMRC by 6 July 2014.
- For full guidance on **Operating PAYE in real time (RTI)** go to hmrc.gov.uk/payerti/index

Questions and answers

Sent the wrong payroll information for 2013-14?

- **Before 20 April 2014** just correct the year-to-date figure and send an additional submission for 2013-14. Please don't:
 - include any payments **after 5 April 2014**
 - complete the additional questions and declaration again.
- If it is **on or after 20 April 2014**, you should correct 2013-14 information by sending an Earlier Year Update as soon as possible. Please note that HMRC cannot accept 2013-14 Full Payment Submissions after 19 April.

Don't forget:

- An Earlier Year Update should report only the differences to the latest amounts already reported for the tax year. For example, if a figure previously reported as:
 - £1900 should have been £2300, the EYU should show '£400' – *not* £2300.
 - £1,000 should have been £700, the EYU should report '-£300' – with a minus sign in front - *not* £700
- There's more information on the Earlier Year Update in our **Correcting payroll errors - previous year** webpage at hmrc.gov.uk/payerti/reporting/errors/previous-year

Forgotten to indicate that that it's your 'Final submission for the year' and complete the additional questions and declaration?

- If you've submitted your final Full Payment Submission, or Employer Payment Summary, for the tax year, but haven't indicated that this is your 'Final submission for the tax year', you can correct this by sending an Employer Payment Summary.
- Simply indicate that it's your 'Final submission for the tax year' and complete the questions and declaration

If you can't send an Earlier Year Update or Employer Payment Summary from your software, you can use HMRC's free BASIC PAYE Tools. For more information go to www.gov.uk/downloadbpt

Final submission sent earlier in 2013-14?

- Even if you confirmed that this was your 'Final submission for the tax year' and answered the end of year declarations and questions in an earlier month, you still need to tell us that you haven't paid anyone in the later tax month to avoid us estimating a charge.
- So, if you made your final payments to your employees in tax month 10 and **indicated on that Full Payment Summary that it was your 'Final submission for the tax year'** and **answered the end-of-year declarations and questions**, you must still:
 - send us an Employer Payment Summary by 19 April 2014
 - complete its 'No payment dates' or 'Period of inactivity' fields to show that you won't be sending a Full Payment Submission for tax months 11 and 12.
- Please do not confirm this is the 'Final submission for the tax year' if your PAYE scheme has ceased. Instead, you should use the 'Ceased indicator', and show the date the PAYE scheme ceased.