

Finding your PAYE references

And registering to e-file

Register with HMRC

Inland Revenue - New User - Microsoft Internet Explorer Provided by Inland Revenue

File Edit View Favorites Tools Help

Address <https://online.inlandrevenue.gov.uk/application?namespace=re&origin=login.jsp&event=link.register>

HM Revenue & Customs

Contact us Help

New User

Please select either Individual, Organisation or Agent.

[Back](#) | [Next](#)

☐ **Individual** [Tell me about...](#)

- Child Benefit Online
- Self Assessment Online
- Tax Credits Online

☒ **Organisation** [Tell me about...](#)

- Corporation Tax Online
- PAYE Online for Employers
- Self Assessment Online for Partnerships
- Self Assessment Online for Trusts
- Stamp Taxes Online (Select this option if you are completing SDLT returns for yourself or your company).

☐ **Agent** [Tell me about...](#)

- Corporation Tax Online for Agents
- PAYE Online for Agents
- Self Assessment Online for Agents
- Stamp Taxes Online (Select this option if you are completing SDLT returns for your clients).

[Back](#) | [Next](#)

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Internet

Select organisation

Register with HMRC

Inland Revenue - Select your services - Microsoft Internet Explorer Provided by Inland Revenue

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Address <https://online.inlandrevenue.gov.uk/application?namespace=re&origin=selectServiceAnon.jsp&event=link.next>

HM Revenue & Customs

Contact us Help

New User

Please select the services you wish to register for.

[Back](#) | [Next](#)

Organisation

[Tell me about...](#)

- ☒ Corporation Tax Online
- ☒ PAYE Online for Employers
- ☐ Self Assessment Online for Partnerships
- ☐ Self Assessment Online for Trusts
- ☐ Stamp Taxes Online

(Select this option if you are completing SDLT returns for yourself or your company.
If you are completing SDLT returns for clients please select the 'Agents' link below).

Other Online services

If you are not an organisation wishing to register,
please choose one of the options below.

- > [Individuals](#)
- > [Agents](#)

[Back](#) | [Next](#)

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Internet

Select PAYE
for employers

Register with HMRC

Inland Revenue - Registration Information - Microsoft Internet Explorer Provided by Inland Revenue

File Edit View Favorites Tools Help

Address <https://online.inlandrevenue.gov.uk/application?namespace=re&origin=registerSelectServices.jsp&event=link.register>

HM Revenue & Customs

Contact us Help

What you will need for registration

You have chosen to register for the services shown below. To change these select 'Back'.

Make sure you have the required information shown below to complete registration and then select 'Next'.

Organisation

PAYE Online for Employers

You will need your

- **Employers PAYE Reference**
- **Accounts Office Reference**

[Employers PAYE Reference and Accounts Office Reference - where to find these](#)

If none of the above apply to your circumstances please contact our [Online Services Helpdesk](#)

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Done Internet

Find your PAYE
reference numbers

PAYE reference
and
Accounts office ref

Enter your details

Inland Revenue - Register - PAYE Online - Microsoft Internet Explorer Provided by Inland Revenue

File Edit View Favorites Tools Help

Address <https://online.inlandrevenue.gov.uk/application?namespace=re&origin=createPassword.jsp&event=link.next>

HM Revenue & Customs Contact us Help

Registration: Online Services for Organisations

1 About you → 2 Create password → 3 Enter details → 4 Accept T&Cs → 5 Note User ID → Receive Activation PIN

Enter details for PAYE Online for Employers

Back | Next

To register for PAYE Online, please complete the details below.

* Indicates required information

Employers PAYE reference: * / ?
e.g. 123 / A246
[Show me where to find this](#)

Your Accounts Office Reference: * ?
e.g. 123PX12345
[Show me where to find this](#)

Important note

By registering for the PAYE Online Service your organisation will automatically receive statutory notices (such as Tax Code changes, Collection of Student Loans) and reminders over the Internet.

If your organisation (or agent) would prefer to continue receiving PAYE notices via EDI, magnetic media or by paper, you will need to tell us after you have activated the service. Information about how to do this is available later in the registration process on the successful activation page.

Back | Next

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Done Internet

Enter your PAYE
reference numbers

PAYE reference
and
Accounts office ref

These links provide advice on where to find these references

Employer Reference

- The employer reference or EMP-REF is made from
 - the 3 character tax district or tax office number and
 - the employer number
- Together they make the EMP-REF
- If HMRC change the office that deals with the employer the 3 character tax district or tax office number will change
- 581 / WZ55804 becomes 931 / WZ55804

Where will you find your PAYE reference numbers ?

Payslip Booklet (yellow) shows EMP-REF and AO

Paper P35 shows EMP-REF and AO

Overpayment review shows AO

Payment reminder shows EMP-REF

Coding notice shows EMP-REF

Payslip Booklet (yellow) both refs

HM Revenue

Florist Central
High Street
London
WC2N 7RH

- Income Tax - Pay As You Earn
- Deductions from Subcontractors
- Student Loan Deductions
- National Insurance contributions

Income tax year
2005-06

Months
03-12

Payslip Booklet

Accounts Office reference
931PC00226616

Your reference

Employer's PAYE reference
931/WZ51258

Date booklet printed: 01 JUL 05

You can use the enclosed payslips which show the period covered, to pay income tax (including any subcontractor deductions), student loans and National Insurance contributions.

Interest will be charged on amounts not received by the due date following the end of the tax year to which they relate. For information on payment dates please see page 2 of this booklet.

Before making a payment please read the notes on pages 3 and 7.

Accounts Office Shipley
BRADFORD
West Yorkshire BD98 8AA
Telephone: 01274 539321

Pag

Employer's
PAYE reference
(EMP-REF)

Accounts office
reference
(AO)

Paper P35 shows both refs



Please return to
095068 002006 AA 002006
HM Inspector of Taxes
E HAMPSHIRE & WIGHT AREA
EMPLOYERS TEAM, 6TH FLOOR
WINGFIELD HOUSE
516 COMMERCIAL ROAD
PORTSMOUTH HANTS PO1 4TF

*
*

P35 – Employer's Annual Return for 6 APR 2004 TO 5 APR 2005

Florist Central
High Street
London
WC2N 7RH

Employer's
PAYE reference
EMP-REF

Employer's PAYE reference 931 /WZ51258

Inland Revenue office telephone no. 02392 858101

Your reference

Accounts Office reference 931 PC 226616 0501

Accounts office
reference
(AO)
ignore last 4 digits
these are only
a correspondence
ref.

PAYE Income Tax, National Insurance contributions (NICs) and related payments

You are required by law to

- complete and sign this return or send it electronically
- send the 'National Insurance copy' and 'Tax copy' of form P14 *End of Year Summary* (or electronic equivalent), for each employee for whom you were required to complete a form P11 *Deductions Working Sheet* (or equivalent record) during the year
- send, where applicable, P35(CS) *Continuation Sheets* and form P38A *Employer's Supplementary Return*. (Forms P38(S) *Student employees* should not be sent with this return, but must be retained for at least three years.)
- send it in time to reach the above Inland Revenue office by 19 May following the end of the tax year.
- You may be charged a penalty if your return is received late.

Help

- For step-by-step guidance on completing this return
- see the Employer's Help Book E10 *Finishing the tax year*, or the Employer's CD-ROM
- visit our website www.inlandrevenue.gov.uk/employers
- ring our Employer's Helpline on 0845 7 143 143
- contact your Inland Revenue office at the address shown above.

You can get copies of all the forms and booklets mentioned on this return from our Employer's Orderline.

- Order online at www.inlandrevenue.gov.uk/employers/emp-form.htm
- Ring 0845 7 646 646
- Fax 0870 2 406 406.

Do not include payment with this form. If a payment is due, please use one of our recommended methods to pay direct to our Accounts Office. There is 'How to pay' guidance in your P30BC *Payslip Booklet* notes or in the letter we issue in place of your booklet, and on our website at www.inlandrevenue.gov.uk/howtopay please now fill in Pages 2 and 3 ►

Payment reminder shows Accounts Office (AO)



Payment reminder

245041 002403 AA 002351 901

Florist Central
High Street
London
WC2N 7RH

Please use this reference if you write or call. It will help to avoid delay.

Collection reference

931 PC 00226616 0603

Issue reference

Issued by:

Collector of Taxes
Accounts Office Shipley
BRADFORD
West Yorkshire BD98 8AA
Telephone:
Bradford (01274) 539321

Date: 24 JUL 2005

Income Tax Year 2005/06

Income Tax PAYE and National Insurance Contributions

I have not received your payment for the period ended 5 JUL 2005

- Unless you have dealt with the matter within the last few days please either
- arrange payment of the amount owing
 - or
 - send me confirmation that no amount is due using the declaration below.

Please ensure that you make future payments on time.

You will find information about how and when to pay in your payslip booklet.

Accounts office
reference
(AO)

ignore last 4 digits
these are only
a correspondence
ref.

PR1 Detach and return this declaration in a payslip envelope already issued to you

Declaration

Reference

Name

I declare that no payment is due from me for the period ended 5 JUL 2005

Signature _____ Date _____

Please do not write or mark below this line

P35D, Overpayment review shows EMP-REF



Florist Central
High Street
London
WC2N 7RH

Overpayment review

Employer reference

931/WZ51258/EM

PLEASE USE THIS REFERENCE IN YOUR LETTER OR CALL.
It will help to avoid delay.

Issued by



PAYE Income Tax, National Insurance contributions and related payments for Year Ended 5 April 2004

My records show that you have paid more for the above year than the total shown as due on your Employer's Annual Return (form P35) and Return of Class 1A National Insurance contributions (form P11D(b)). Any amounts deductible from payments to subcontractors in the Construction Industry are included in the Income Tax figure. I have calculated the apparent overpayment as follows:

A. Total paid

1 £ 1664 49

B. Amounts due per form P35

Total Income Tax 2 £ 1005 19

Total National Insurance Contributions (NICs) after adjustments 3 £ 1579 35

Total Student Loan Deductions 4 £ 0 00

Tax Credit funding from Inland Revenue 5 £ 0 00

Sub Total box 2 + 3 - 4 + 5 6 £ 574 16

Total Tax Credits paid to employees 7 £ 0 00

Total due box 6 minus 7 8 £ 574 16

C. Amount due per form P11D(b) if applicable

Total Class 1A NIC's 9 £ 0 00

D. Apparent overpayment

box 1 minus 8 minus 9 10 £ 1090 33

To enable me to consider this matter further, please follow the guidance given overleaf and complete part E of the form. If you need further help, please contact me on the telephone number given below.

Name of issuing officer

Telephone number

Employer reference
EMP-REF
ignore last 2 digits
these are only
a correspondence
ref.

Coding notice shows EMP-REF

 Inland Revenue	PAYE Coding Notice Tax code for tax year 2005-06	P207
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Daisy Flowers
921 High Street
London
WC2N 7RH

Please keep all your coding notices. You may need to refer to them if you have to fill in a Tax Return. Please also quote your tax reference and National Insurance number if you contact us.

ALISON McDONALD
HM INSPECTOR OF TAXES
E HAMPSHIRE AND WIGHT AREA
LYNX HOUSE
1 NORTHERN ROAD
COSHAM
PORTSMOUTH

P06 3XA

Inland Revenue office phone
0845300628

Date of issue
12 MAY 2005

Tax Reference
931/WZ51258/WD

National Insurance number
WK 99 99 99 C

Your tax code for the year shown above is

489L

This tax code is used to deduct tax payable on your income from

The 'See note' columns below refer to the numbered notes in the leaflet 'Understanding Your Tax Code'. This tells you about the letter part of your tax code.

Check that your details are correct. If you think they're wrong, or you have any questions, ask me (my details are above).

If you move to another job, your new employer will normally continue to use this tax code. The tax code is worked out as follows:

This coding notice replaces any previous notice for the year.

See note 01	Your tax allowances PERSONAL ALLOWANCE	£ 4895	See note	Amounts taken away from your total allowances	£
A Total allowances 4895			B Total deductions		
C Your tax free amount for the year is £ 4895, making your tax code 489L see example overleaf					

PREVIOUS TAX CODE 573L

If necessary we will use this box to give you further information about your tax code

The company benefits have been withdrawn as no longer work for S.A.I.C. The higher rate reliefs have been withdrawn as you do not pay higher rate tax on your P.A.V.E. income.

Your tax code has changed. Your tax free amount has gone down. You will pay more tax for the rest of this year. Our estimate of the underpayment for the earlier part of the year is £42.09. We will normally collect any underpayment through your Self Assessment balancing payment. This will be calculated when your Tax Return for the year is processed.

Employer reference
EMP-REF
ignore last 2 digits
these are only
a correspondence
ref.