

Instruction Document – P35 Part Submission for 2007-08

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

Z1 ECON : (Optional)

If you have a Contracted-out pension scheme, enter here the Employer's Contracted-out number (ECON) from the contracting-out certificate.

Z2 Completed End Of Year Summary (yes/no) : (Mandatory)

'Have you sent a form P14 End of Year Summary or completed and retained a form P38(S) Student employees for every person in your paid employment, either on a casual basis or otherwise, during the tax year ?'

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Please note, if you send a form P38A, Employer Supplementary Return, then enter 'no'.

Z3 Free Of Tax Payments (yes/no) : (Mandatory)

'Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee ? '

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Z4 Expenses Or Benefits (yes/no) : (Mandatory)

'So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year ?'

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Z5 Employees out of UK (yes/no) : (Mandatory)

'Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row ?'

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Z6 If 'yes',are employees out of UK Included? (yes/no) : (Optional)

If 'Yes', have you sent a form P14 for them ?'

If you have selected yes for the field **Z5**, then state, whether the employees' payments are included in P14. This field is optional.

Z7 Employees Pay To Third Party (yes/no) : (Mandatory)

'Have you paid any of an employee's pay to someone other than the employee, for example, to a school ?'

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Z8 If yes, Employees Pay To Third Party are Included (yes/no) : (Optional)

'If 'Yes', have you included this pay on their form P14 ?'

If you have answered "yes" to field **Z7**, then state, whether you included the payments on the employee's P14. This field is optional.

Z9 Service Payments (yes/no) : (Mandatory)

'Are you a Service Company ?'

State , 'yes' or 'no' , in this field, for the above question. This field is mandatory.

Z10 If yes, are Service Payments Included (yes/no) : (Optional)

'If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation ?'

If you have answered 'yes' to field **Z9**, then state 'yes' or 'no' , in this field, for the above question. This field is optional.

Z11 P14 Declaration (yes) : (Mandatory)

Please declare, whether you have submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record, during the year. This field is mandatory.

Please note the following:

1. At least one P14 must be submitted.

Z12 P38A Declaration (are due/are not due) : (Mandatory)

Please declare, whether you have completed form P38A, Employer Supplementary Return. This field is mandatory.

Please note the following:

1. Must be answered: " are due" or "are not due" only.
2. If you have answered 'no' to field **Z2** (EOY Summary), then entry can only be ' are due'.

Z13 P11D Declaration (are due/are not due) : (Mandatory)

Please declare, whether you have completed forms P11D and P11D(b) , Returns of expenses payments, benefits and Class 1A contributions.

Please note, the declaration must be answered either "are due" or "are not due" only. This field is mandatory.

Z14 Total NI Contributions P35 Box 3 : (Mandatory)

Enter here the total amount of National Insurance Contributions deducted. This field is mandatory.

Please note, the Total NI Contributions amount must be the total of all the "Total NI Contributions " fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z15 SSP SMP SPP and SAP funding P35 Box 20 : (Mandatory)

If you have received the funding amount received from HMRC to pay SSP, SMP, SPP and SAP then enter here the amount received. This field is mandatory.

Z16 SSP Recovered P35 Box 12 : (Mandatory)

If you have paid SSP to your employees during the year, enter here the amount you are entitled to recover under the Percentage Threshold Scheme (PTS). Include any payments received directly from your Accounts Office to cover the recovery of SSP, which you have also shown in field **Z15 (P35 Box 20)**. This field is mandatory.

Please note, the SSP recovered must be equal to or less than the total of all the "SSP Recovered" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z17 SMP Recovered P35 Box 13 : (Mandatory)

If you have paid SMP to your employees during the year, enter here the amount you are entitled to recover, also include any payments received directly from your Accounts Office to cover the recovery of SMP, which you have also shown in field **Z15 (P35 Box 20)**. This field is mandatory.

Please note, the SMP recovered must be equal to or less than the total of all the "SMP Recovered" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z18 SMP NIC compensation P35 Box 14 : (Mandatory)

Enter here the compensation you are entitled to claim in addition to the SMP recovered. This field is mandatory.

Please note, the NIC compensation amount on SMP cannot be greater than the "SMP Recovered" field.

Z19 SPP Recovered P35 Box 15 : (Mandatory)

If you have paid SPP to your employees during the year, enter here the amount you are entitled to recover. Include any payments received directly from your Accounts Office to cover the recovery of SPP, which you have also shown in field **Z15 (P35 Box 20)**. This field is mandatory.

Please note, the SPP recovered must be equal to or less than the total of all the "SPP Recovered" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z20 SPP NIC compensation P35 Box 16 : (Mandatory)

Enter here the compensation you are entitled to claim in addition to the SPP recovered. This field is mandatory.

Please note the NIC compensation amount on SPP cannot be greater than the "SPP Recovered" field.

Z21 SAP Recovered P35 Box 17 : (Mandatory)

If you have paid SAP to your employees during the year, enter here the amount you are entitled to recover. Include any payments received directly from your Accounts Office to cover the recovery of SAP, which you have also shown in field **Z15 (P35 Box 20)**. This field is mandatory.

Please note, the SAP recovered must be equal to or less than the total of all the "SAP Recovered" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z22 SAP NIC compensation P35 Box 18 : (Mandatory)

Enter here the compensation you are entitled to claim in addition to the SAP recovered. This field is mandatory.

Please note, the NIC compensation amount on SAP cannot be greater than the "SAP Recovered" field.

Z23 Total P14 Tax P35 Box 6 : (Mandatory)

Enter here the total amount of the total tax deducted for the employees in this employment from P14. This field is mandatory.

Please note, the Total P14 Tax must be equal to the total of all the "Total P14 Tax" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z24 Advance Received from HMRC to Refund Tax P35 Box 7 : (Mandatory)

If you have received advance amount from HMRC to make tax refunds to the employees, then enter the amount received here. This field is mandatory.

Z25 Total Tax P35 Box 8 : (Mandatory)

Enter here the total tax deducted. This field is mandatory.

Please note, the total tax must be the total of all the "Total P14 Tax (P35 Box 6)" fields on the submission being made plus the "Advance Received from HMRC to Refund Tax (P35 Box 7)" field .

Z26 Total Tax and NICs P35 Box 9 : (Mandatory)

Enter here the total tax and NIC amount for submissions being made. This field is mandatory.

Please note, the total tax and NIC must be the total of the "Total Tax" field plus the "Total NIC" for the Submission being made.

Z27 Total Student Loan Deductions P35 Box 10 : (Mandatory)

If you have made student loan deductions for this year, then enter here the total amount of student loan deductions.

Please note, the Total Student Loan Deductions must be equal to the total of all the "Total Student Loan Deductions" fields from the P14 Part Totals, of the P14 Part submissions associated with this P35 Part submission.

Z28 Total NICs Tax and Student Loan P35 Box 11 : (Mandatory)

Enter here the total NICs Tax and Student Loan deduction amount. This field is mandatory.

Please note, the total NICs tax and student loan must be total of the "Total Tax & NIC" field plus the "Total Student Loan Deductions" field for the Submission being made.

Z29 Net Statutory Payments Recovered P35 Box 21 : (Mandatory)

Enter here the total of Statutory Payment amount recovered and the NIC compensation recovered. This field is mandatory.

Please note, the entry must be the **total** of:-

SSP Recovered
SMP Recovered
NIC Compensation on SMP
SPP Recovered
NIC Compensation on SPP
SAP Recovered
NIC Compensation on SAP

Less

The "Funding Received from HMRC to Pay SSP/SMP/SPP/SAP".

Z30 Combined Less Statutory Recovered P35 Box 22 : (Mandatory)

This entry must be equal to the " Total NICs/Tax and Student Loan" minus the "Net Statutory Payments recovered". This field is mandatory.

Z31 Deductions made from Subcontractor P35 Box 23 : (Mandatory)

Enter the total CIS deductions on account of tax from box 4.6 on your CIS300 monthly returns, if applicable. Leave this field blank, if not applicable.

Z32 Total Payable P35 Box 24 : (Mandatory)

Enter here the total amount payable for this year. Please note the total amount payable must be equal "Combined LESS Statutory Recovered" field plus "Deductions made from subcontractors field ". This field is mandatory.

Z33 Total Paid P35 Box 25 : (Mandatory)

Enter here the total of NICs and Tax that you have paid to your Accounts Office during the year. Remember to include any overpayment from the previous year transferred to this account by the HMRC. You may have recorded your payments on form Employer's Payment Record, P32 (or equivalent), or your Payslip Booklet, P30BC. This field is mandatory.

Z34 Incentive Payment P35 Box 26 : (Mandatory)

If a Tax-free Incentive payment was credited to your PAYE payment record for this year, for having sent any previous year's Returns electronically, enter the amount. If the Incentive was repaid directly to you by cheque, leave this field blank.

Please note, the incentive amount cannot be greater than £650. Leave this field blank, if not applicable.

Z35 Total Remaining to Pay P35 Box 27 : (Mandatory)

Enter here the total amount remaining to pay.

Please note, the total amount remaining must be equal to the "Total Payable" field less the "Total Paid" field less the Incentive Payment. This field is mandatory.

Z36 CIS deductions P35 Box 28 : (Mandatory)

Enter here the CIS deductions, only if you are a limited company that had CIS deductions made from payments received for work in the construction industry. Leave this field blank, if not applicable.

Z37 Total after CIS deductions P35 Box 29 : (Mandatory)

Enter here the total amount payable after CIS deductions. Please note, the total amount payable after CIS deductions must be equal to the "Total remaining to Pay" field less the "CIS Deductions" field. This field is mandatory.

Z38 Total number of P14 Parts : (Mandatory)

Enter here the Total number of 'P14 Parts' associated with this P35 Part submission. This field is mandatory.

Z39 Employer Name : (Mandatory)

Enter here the Employer Name. This field is mandatory. Please note the characters length should not exceed 35 characters.

Z40 PAYE Reference (Tax Office Number/Tax Office Reference) : (Mandatory)

Enter here the PAYE reference of the Employer. This field is mandatory.