

Interruption to our service

Between 12 -29 June we will be making the necessary upgrades to our systems to support the new PAYE Service. It will then be made progressively available to HMRC staff over a three week period in July. We will be working to bring our records back up to date so that the new system is fully operational.

As part of the IT transition there will also be a temporary interruption to the use of the National Insurance Recording System, currently planned for 22nd June to 29th June 2009. During that period we will still be able to answer any general National Insurance queries you may have, though we may be unable to answer specific queries on customer accounts. The 'Authorising your Agent' form 64-8 will continue to be processed as quickly as possible during the transition to the new PAYE service.

We have planned carefully to minimise the impact on our customers during this time and will endeavour to provide a normal service as far as possible. We hope that most of you will not see any impact from the interruption to our service at all. However, some customers may see a delay beyond the end of July as we bring our records back up to date over the summer. More information on this is given below.

What impact will the service interruption have on agents?

The interruption will only affect some of the PAYE business that you conduct with HMRC; other aspects will carry on as normal.

HMRC will still be able to deal with many of our customers' PAYE enquiries using a 'read-only' version of the current system. However some customers will experience delay in receiving a response to their enquiries and/or correspondence as HMRC brings itself back up to date over the summer.

Contacting us during transition to the new service

During this period of service interruption HMRC ask tax agents to continue to submit data and to transact business with us using the normal contact points and routes. Where the query relates to PAYE matters there will be minor restrictions in the work that we can do. If you are able to arrange your work to minimise these queries that would be very helpful and help you manage your clients affairs to best effect. Agents should continue to use the Agent Dedicated Helpline (ADL) for queries and speak to their usual office on issues such as requests for dispensations.

Do bear in mind, though, that some PAYE functions will not be available between 12 June and 29 June and we will not be able to update PAYE records. This will affect the service our contact centre staff can provide if you call with PAYE enquiries.

Specific areas for Tax Agents

SA Processing

In the main, submission and processing of SA returns will be unaffected by the introduction of the new PAYE Service.

If the SA return includes PAYE components and you have requested a manual repayment there will be a short delay. These cases are being given priority status so that as many as possible are cleared before business is interrupted and will be given priority during and after service interruption.

We have diverted significant resources into repayment work so that there should be little on hand when we have introduced the new Service. We will prioritise this work as soon as systems are restored. We have capacity to make a small number of manual repayments to customers who can show that they are in severe financial hardship. We are unable to provide this exceptional service to customers or their agents more widely

CT Processing

CT returns are worked on a completely different IT system and will not be affected by the introduction of PAYE Service.

Submission of PAYE forms on behalf of clients

Please also be aware that customers:

- will be unable to submit forms P11D, P35 and P14 online between 18:00 and 23:00 on 26 June; and
- may experience a delay in receiving the return acknowledgement where they use our online system to make a submission between 20:00 on 12 June and 04:00 on 13 June. Acknowledgements will be sent after this time, so returns should not be resubmitted just because the acknowledgement is not received straight away.

All other online submissions will be validated as normal. This means that data failing the online validation checks will be rejected and returned, as now.

Some specific issues affecting agents beyond the interruption period

We are aware of three specific issues that will affect *tax agents* as a result of the introduction of the new PAYE Service.

- A design feature of the new The PAYE Service means that in some cases the correct format of some agents' reference numbers cannot be entered. Reference numbers produced automatically by the PAYE Service will be in upper case and without punctuation. This will be amended in due course. Until it is, we will be unable to change the format for agents' reference numbers, even when asked. We hope that this will not cause great inconvenience and that you will still be able to link our outputs to the correct client.
- A tax calculation will not be issued to an agent where there is also a person acting in some other capacity (e.g. with power of attorney). The calculation will be issued to the customer with a copy to the 'capacitor'. If a copy of the calculation is needed, agents should contact us via the Agent Dedicated Helpline (ADL).

- There may also be cases where agents receive a copy of a notice of code number (P2) for a client, even where they have indicated that this service is not required. We are looking to fix this in the near future.

Where should I go for help and advice should I need it?

There will be regular updates on the Internet at www.hmrc.gov.uk and on the agent pages at www.hmrc.gov.uk/agents/index.htm . This service interruption does not affect the normal help and advice available to customers, but please remember that it may take longer than usual to get through to our Contact Centres during this period. ADLs should be largely unaffected.

While we are introducing our improved Services, we are meeting regularly with representative bodies to listen to their issues and explain progress. This process will give us early warning of any issues that are causing agent and employers problems. We will bring the regular updates to the attention of representative bodies so that they may keep their members informed.

Regards

Brian Redford

[HM Revenue & Customs: Tax agents and advisers](#)