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Date 7 September 2009
Our ref FOI 1666 - Oakley
Your ref

Dear Mr Oakley

Request for information under the Freedom of Information Act 2000

I am writing in response to your request for information on what measures HMRC can take to enforce the release of a form P60. You made your request on 8th June 2009 and under FOI you should have had a reply no later than 6 July so please accept my apologies for the delay. I am responding to your questions in the order in which they were raised.

I would like all information held relating to what measures HMRC can take to enforce the DWP to release a P60 statement. Information to include who would initiate the measure/s, by when should the measure/s be initiated and what can the tax payer expect in terms of response from the DWP.

I can confirm that HMRC does not hold information about such measures.

However it may be helpful if I explain that the form P60 is a certificate, provided by employers to their employees, which shows the employee's taxable PAYE income for the year. The Employment Support Allowance (ESA) is a taxable benefit and for PAYE purposes the Department of Work and Pensions (DWP) is treated as your employer for the period of your ESA claim.

Like any other employer, the DWP must provide a form P60 to all employees who were employed or to any individual claiming ESA, on the last day of the tax year. The employer must provide the P60 before 1st June following the end of the tax year. This means that if you were in receipt of ESA on 5th April 2009 the DWP had an obligation

to provide you with a form P60 before 1st June 2009.

Employers can give employees their form P60 at any point between 6th April and 31st May. HMRC have no measures or processes in place to enforce an employer to release a form P60 during this period.

I am therefore afraid that I am unable to let you have any information as to who would initiate any measures and the timescale for doing so. Other than a requirement to provide a form P60 and a stipulation as to the information it must contain, HMRC cannot require DWP to take any further action.

I would like to know what redress I have if financial loss has been caused by maladministration by HMRC.

If you are unhappy with how your enquiries or tax affairs have been handled HMRC has a formal complaints procedure which you can read about at the following link.

<http://www.hmrc.gov.uk/dealingwith/complain.htm>

If you have any queries about this letter, please contact me. Please remember to quote the reference number above in any future communications.

If you are not happy with this reply you may request a review by writing to HMRC FOI Team, Room 4/52, 100 Parliament Street London SW1A 2BQ. You must request a review within 2 months of the date of this letter. It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome of an internal review, you may apply directly to the Information Commissioner for a decision. The Information Commissioner will not usually consider a case unless you have exhausted the internal review procedure provided by HMRC. He can be contacted at The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

Yours faithfully

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