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Our ref FOI 1270/10

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Your ref

Dear Mr Burgess

Freedom of Information Act 2000

Further to your earlier information requests, on 16 July 2010, you asked for assistance so that you could submit a new FOI request to HMRC. You asked:

Are you able to tell me what standard reports do exist that provide numbers on P46(expat)'s? If I know what can be easily provided then I can raise a request for information that falls below £600.

Having made further enquiries, I have established the following:

1. The P46(Expat) was introduced with the intention that all new Expat employments are submitted electronically.

We hold volumes of the electronic receipts for successful submissions of the P46(Expat), the P46 and the P45(3) and, for each of these, this is broken down into 3 channels of receipts:-

- EDI – Forms received via the Electronic Data Interface
- HMRC – Forms submitted online via the HMRC website
- 3rd Party – Forms submitted online via proprietary software

The EDI tends to be used by large employers, as explained at the link below:

<http://www.hmrc.gov.uk/payefile-or-payefileonline/EDI.htm>

Any employer with the necessary communication links installed can use EDI to send and receive their PAYE forms. In practice, however, EDI is most suitable for the largest of



employers - those with staff numbers running into the thousands and/or with high levels of staff turnover. For smaller employers, filing over the Internet is likely to be a more cost-effective option.

2. The Expatriate team in Manchester do not have any standard reports and they do not analyse any volumetrics of the P46(Expat) forms they deal with. Once the forms are on the system, an automated process generates work items for the team, which are dealt with in line with the published guidance found at the links below:

<http://www.hmrc.gov.uk/manuals/pommanual/PAYE61215.htm>

<http://www.hmrc.gov.uk/manuals/pommanual/PAYE61216.htm>

3. In your original request, you asked for figures for forms submitted between May 2009 and January 2010. Based on the information described at point 1 above, I can provide the following figures.

Figures from 04/05/09 to 31/01/10 are as follows:

	P45(3)	P46	P46(Expat)
EDI	579,593	1,354,944	1,643
HMRC	124,991	214,981	2,131
3 rd Party	963,104	2,216,546	2,882
Total	1,666,688	3,786,471	6,656

I hope that this information is helpful.

Yours sincerely

Teresa Chance