



HM Revenue  
& Customs

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the chartered institute  
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# Pay As You Earn

## Making your final submission for the 2013-14 tax year

Now that you are reporting in real time, you don't need to send a P35 or P14 at the end of this tax year. Instead, just send your real-time PAYE submission as normal and answer a few extra questions. It is very easy to do. This step-by-step guide shows you how.



## Step 1 – identify your final submission

- Your final submission is the one telling us about the very last employee payment for the 2013-14 tax year. So, for example, if you pay some employees weekly and others monthly, your final submission is the later of the two.
- If you don't pay any employees in the final tax month of the tax year, send us an Employer Payment Summary.

## Step 2 – complete additional questions and declaration on your final submission

- Confirm that this is your 'Final Submission for the Tax Year' and answer the extra questions about any special payments you made during the year, such as expenses and benefits, or overseas payments.

## Step 3 – send your final submission as normal

- The same time limits apply. So, unless an exception applies, you should send your final submission on or before the date of your last employee payment in the tax year (or by 19 April if you are sending an Employer Payment Summary). Penalties may apply for late submissions.  
For more information go to [hmrc.gov.uk/payefinalsubmission](http://hmrc.gov.uk/payefinalsubmission).

**All done!** Your payroll software will tell you whether your submission was successful, so please don't ask us whether we've received your submission.

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### Sent the wrong payroll information?

Don't worry. **Before 20 April 2014** just correct the year-to-date figure and send an additional submission. Please don't include any payments **after 5 April 2014** or complete the additional questions and declaration again.

If it is **on or after 20 April 2014**, you can correct 2013-14 information by sending an Earlier Year Update as soon as possible.

### Forgotten to complete the additional questions and declaration?

Don't worry. You can correct this by completing them on an Employer Payment Summary.

If you can't send an Earlier Year Update or Employer Payment Summary from your software, you can get them at [www.gov.uk/downloadbpt](http://www.gov.uk/downloadbpt)

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#### Further information

For more information about final submissions, the different submission types, the additional questions and other end of year tasks go to [hmrc.gov.uk/payefinalsubmission](http://hmrc.gov.uk/payefinalsubmission)