

**TAXREP 23/02**

**FORMS P11 AND P14/P60**

*Text of a letter sent in August 2002 by the Tax Faculty of the Institute of Chartered Accountants in England and Wales in response to an invitation to comment on draft forms for 2003/04 issued in July 2002 by the Revenue*

## FORMS P11 AND P14/P60 FOR 2003/04

1. Further to your letter dated 5 July and our conversation today I set out below our comments on the draft forms. We are grateful for the opportunity to comment on these important documents.

### **P11: Column 1b**

2. Your paper at items 1.2 and 2.1.2. notes that undertaking certain calculations are unpopular with employers and that certain columns are being removed. What is even more unpopular, as there is a greater number of employers who do not have contracted-out employees, is column 1b, which serves no useful purpose. Such employers have had to complete this column for four years on the pretext that it is necessary in order to compute the contracted-out rebate columns that are now rightfully being removed.
3. We suggest that column 1b should be dispensed with and the current columns 1b and 1c be merged into a single column covering earnings from LEL to UEL. This information is all that is needed by your colleagues to verify rebates. Our representative on the Umbrella Group has raised this previously but has not received a convincing reason as to why this change cannot be made.
4. Whilst there are quite a few changes on next year's forms for employers to assimilate, the removal of a superfluous column will be helpful to employers. We fear that if this unneeded column is not removed now, then it may not be removed for a long time as, hopefully, there will be no need to change the P11/P14 again for a few years. We feel that it is time to break the habit of changing the forms every year, at least for a year or two, and with this in mind we wonder whether it is necessary for the forms to have the year end (2004) pre-printed.

### **P11: Student Loan Deductions column**

5. We suggest that the note on Student Loan Deductions on the face of the P14 ('whole £s only') be replicated on P11 as the mere absence of the broken vertical line for the pence is insufficient to alert the busy employer that he can ignore pence. The P11 instruction needs to be overt, not inferred.

### **P14: SMP/SSP**

6. The P14 contains two boxes for SMP and none for SSP.

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PCB  
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