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Need help?

For online guidance from
HM Revenue & Customs go to
www.gov.uk/business-tax/payee

**Scottish Income Tax rates
have been revised.
Please revisit the links below.**

Employer PAYE reference
120/WB46543

March 2017

Important information for all employers

Scottish Income Tax rates 2017 to 2018

Previously provided Scottish Income Tax rates have been revised and have received Scottish parliamentary approval. Helpsheet P9X and the rates and thresholds information have been updated at the links provided below.

Employer product publications and Employer Bulletins are available online. For more information go to www.gov.uk/government/publications/hmrcs-employer-bulletin

Finishing the old tax year 2016 to 2017

At the end of the tax year, submit your final Full Payment Submission (FPS) and/or Employer Payment Summary (EPS) for the pay period as normal. You must make sure that you indicate on your last FPS or EPS for the year that it is your 'Final submission for the tax year'. You must do this even if you have not made any deductions of PAYE tax or National Insurance contributions (NICs) from your employees in that pay period.

For more information go to www.gov.uk/payroll-annual-reporting

Starting the new tax year 2017 to 2018

You must use the information provided on helpsheet P9X(2017) 'Tax codes to use from 6 April 2017' to make sure you get your 2017 to 2018 tax codes right. The P9X also helps you identify changes to Payroll software, PAYE calculators and tax tables.

To find helpsheet P9X(2017), go to www.gov.uk/government/publications/p9x-tax-codes

Email alerts and employer educational products

We strongly advise you to register to get an alert when new information or Basic PAYE tools are available to download. Webinars are a new way of learning about your payroll, our presentations cover a wide range of topics.

For more information:

- go to www.gov.uk/government/news/webinars-emails-and-videos-on-employing-people
- for Welsh language information, go to www.gov.uk/cymraeg

More information

Review regularly information on the rates, limits and changes for 2017 to 2018.

Go to www.gov.uk/rates-and-thresholds-for-employers-2017-to-2018

Personal Tax Account

An online service for your employees available at a time that suits them. For more information, go to www.gov.uk/personal-tax-account