

## **Briefing Note**

### **P2 Coding Notices available to view online**

On 11 October 2011 HMRC introduced IT enhancements to enable SA customers who are registered for online Self Assessment to view their PAYE Coding Notice (Form P2) online.

This means that Coding Notices issued on or after 11 October should be available to view online from Thursday 13 October onwards. (We expect the system to generally take about 72 hours to update).

From the same date agents will be able to view PAYE Coding Notices (Forms P2) for their Self Assessment clients provided that:

- a Form 64-8 or online agent authorisation is in place for their client for Self Assessment, and
- they are registered for HMRC Online Services and enrolled for the SA for Agents service

Initially agents who are e-enrolled for SA will only be able to view Coding Notices which are issued on or after 11<sup>th</sup> October 2011.

In due course they will be able to view clients' Coding Notices issued on or after 11<sup>th</sup> October 2011 for the:

- current tax year
- previous tax year
- next tax year

### ***How to View P2s online***

To view your clients PAYE Coding Notices agents will need to go to the "Your current client" page in the SA for Agents online service and select "View PAYE coding notices" on the left hand navigation menu.

When the facility is initially switched on there may be no P2s available to view for many customers. The full benefits of the "viewing" facility may not be apparent to customers and agents until the main coding run takes place in Jan/Feb 2012.

Agents will only be able to view PAYE Coding Notices which were issued before they started acting for a client if, on or after 11<sup>th</sup> October 2011, the client or the previously authorised agent was registered for Self Assessment online

## ***Background***

Following feedback from agents when their copies of Forms P2 were withdrawn in December 2010 HMRC agreed to reinvest some of the savings towards an online solution. The IT changes introduced on 11<sup>th</sup> October fulfil that commitment and enable agents to view PAYE Coding Notices online for their Self Assessment clients.

## ***Feedback***

We would welcome feedback from agents on this new facility once it has bedded in. Please tell us how useful and user friendly you find the new function and let us have any suggestions as to how it might be further enhanced.

## **Q and A**

### **Why can't I see all earlier years' P2 notice of coding online?**

It would be too costly to store data for all previous years. We have made the service available for the three years likely to be most useful to customers.

### **Why are you still sending me paper copies if my P2s are online?**

Not all customers are currently registered for online services so we still need to issue paper copies. We are always looking at how to give customers information in the most convenient and appropriate format for them, so we may look at the possibility of offering customers the choice to stop receiving paper copies in the future.

### **I'm an agent but I'm not registered for online Self Assessment, so I can't see my clients' coding notices. Why can't I have paper copies?**

It is no longer cost effective to send duplicate paper copies to agents. We realise this can cause problems if your clients don't send you their coding notices, which is why, following consultation with agent representative bodies, we've put them online. If you register for online Self assessment you can see them.

### **If one of my new clients or his agent wasn't previously registered I can't see the same range of coding notices as I can for other clients who were registered before. Isn't this unfair?**

It would be too costly to store data for all customers and agents to include those who are not registered. We have made the service available to those using online Self Assessment.

Unregistered clients should still have paper copies which they should share with their agent if they have one.

### **Why now? Most of my clients won't get a notice of coding until January 2012 so there's nothing to see for the first 3 months.**

After consulting with our IT providers we have delivered the service at the earliest possible time. This is a swift response to agents' concerns and fulfils our commitment to reinvest some of the savings from the withdrawal of agent paper copies into an online solution. When the service starts, there will be customers who have no online notice of coding to view at that time. As soon as a coding notice is issued after 11<sup>th</sup> October 2011, it will be available to view online.

### **Are there any plans to make PAYE Notices of Coding available online for all customers?**

We are continuing to explore all possible online options but our current plans only extend to SA customers.

**Will there be a mechanism whereby the agent is sent an automatic email when a client's tax code changes?**

No. We are unable to provide this facility but the clients' paper copy of the Coding Notice does ask them to show the Form P2 to their agent so we hope that will provide an indication to agents that a new Coding Notice is available to view online

**Will the adviser be able to make corrections to the tax code online?**

Not yet. This facility is being considered as part of the self serve element of the developing agent strategy but this additional functionality is considerably further down track.