HMRC - PAYE57910 - Manual Issue Reminders

Manual reminders should not be issued until after the due date of 6 July following the end of the relevant tax year has passed.

A further manual reminder should not be issued unless a first reminder has been issued beforehand.

You can decide the interval between the issue of the first and further reminder but at least 7 days must have elapsed since the issue of the first.

Once a further reminder has been issued, you can issue another further reminder (where for example the original was not received for any reason), but you cannot re issue the first reminder.

To issue a first reminder P11D(R)

The P11D(R) is located on SEES, Forms and Letters. You should select

Category: PAYE

Sub category: Employer Letters

P11D

To issue a further reminder P11D(FR)

The P11D(FR) is located on SEES, Forms and Letters. You should select

Category: PAYE

Sub category: Employer Letters

P11D

Further action

Some time after the issue of first and further manual reminders has taken place (at the end of September) you should consider

Issuing reminders to those employers who you have reason to believe are still due to send in one or more of their outstanding returns

Taking penalty action against employers where you have reason to believe that one or more of their returns remain outstanding despite the issue of reminders

You should use the InfoNet standard report ‘ECS Outstanding P11Ds’ to assist in identification of appropriate cases.

Note: The report will only show employers who have failed to send in any P11D returns. If you wish to consider reminder and / or penalty action for employers who have sent in some but not all their returns, you will need to identify appropriate cases locally.

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