

## Payroll

### Closing down a Payroll

When an employer ceases to trade, or to have employees, the payroll can be closed down midway through the payroll year.

The Central Employer's Unit must be contacted by letter, detailing: -

- Employer's name and Address.
  - Employer's PAYE reference.
  - Employer's Accounts Office reference.
  - Date payroll ceased.
  - Contact information if details have changed on cessation of business.
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- Customer Operations Employer Office  
BP4009  
Chillingham House  
Benton Park View  
Newcastle Upon Tyne  
NE98 1ZZ

The Employer will need to file a P35, which can be done online at any time after the payroll has ceased up to the 19<sup>th</sup> May after the payroll year end.

P45s for all employees must also be issued and filed online.

When closing down a payroll, request a confirmation from the Inland Revenue, that they are happy with the documentation and that the close down has been successful. This should avoid any possibility of documents going astray and late filing penalties being applied.

Payroll close down should take 4-6 weeks, and if no confirmation has been received it is advisable to ring the relevant Employer's Office to ask for a confirmation in writing.

Employer's Helpline 08457 143 143

A letter confirming cessation is still advisable.