

# HMRC's Payroll and Employment Manuals



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## Executive Summary

HMRC produce volumes of internal guidance for their own use. Yet these are useful and valuable information for payroll professionals and advisors as well. These are not widely known yet are freely available.

The Global Payroll Association has looked at HMRC's [A-Z of Manuals](#), published for HMRC staff in accordance with the Freedom of Information Act 2000 and [Publication Scheme](#). We have detailed the ones that are the most helpful for UK payroll professionals together with links to the manuals on the gov.uk website.

It is very worthwhile quoting directly their disclaimer on the information contained:

*“You shouldn’t assume that the guidance is comprehensive or that it will provide a definitive answer in every case. HMRC will use their own reasoning, based on their training and experience, when applying the guidance to the facts of particular cases.*

*The guidance in these manuals is based on the law as it stood when they were published. HMRC will publish amended or supplementary guidance if there’s a change in the law or in the department’s interpretation of it. HMRC may give earlier notice of such changes through a revenue and customs brief or press release.*

*Subject to these qualifications you can assume the guidance normally applies, but where HMRC considers that there is, or may have been, avoidance of tax the guidance won’t necessarily apply.”*

The below is not an extensive list of all of the manuals but are the ones we believe UK payroll professionals will make best use of.

## A

### Admin Law Manual

[Guidance](#) on admin law covering incorrect advice to customers, collection and management, extra statutory concessions and statements of practice.

### Apprenticeship Levy Manual

[Guidance](#) on the Apprenticeship Levy.

## C

### Collection of Student Loans

[Guidance](#) on the role of HMRC in the collection of student loan repayments.

### Company Taxation Manual

[Guidance](#) on all aspects of company taxation.

### Complaints and Remedy Guidance

[Guidance](#) aimed at HMRC staff involved in considering complaints under their complaints procedures.

### Construction Industry Reform Manual

[Guidance](#) on the Construction Industry Scheme (CIS) from 2007.

## D

### Debt Management and Banking (DMB) Manual

[Guidance](#) on HMRC's debt management and banking processes, most relevant from page [DMBM200000](#) that talks about payment methods available to HMRC customers and page [DMBM800000](#) that talks about Time to Pay (TTP).

### Double Taxation Relief Manual

[Guidance](#) on the principles of double taxation relief, listing all the countries that the UK has a double taxation agreement with when income is earned in the UK by a non-resident.

## E

### Employee Tax Advantaged Share Scheme User Manual

[Guidance](#) relating to tax advantaged share schemes (Save As You Earn, Share Incentive Plans etc).

### Employment Income Manual

The EIM manual is an essential guide for payroll professionals that gives [guidance](#) on the Income Tax (Earnings and Pensions) Act 2003, particularly relevant for benefits in kind and Optional Remuneration Arrangements (OpRA).

### Employment Related Securities Manual

[Guidance](#) on how securities (including shares and options over securities) are taxed and treated for National Insurance.

### Employment Status Manual

[Guidance](#) on issues relating to the employment status of individuals.

### Enquiry Manual

[Guidance](#) on how HMRC carries out tax enquiry work, including legislation links to employers' filing responsibilities and penalties from [EM4915](#).

## I

### International Manual

[Guidance](#) on International tax issues including the principles of double taxation relief and an introduction to double taxation agreements.

## N

### National Insurance Manual

Another essential manual that gives [guidance](#) on the law relating to National Insurance Contributions including classification, refund and confirming National Insurance Numbers.

### National Minimum Wage Manual

[Guidance](#) regarding the entitlement and enforcement of the National Minimum Wage and National Living Wage.

## P

### PAYE Manual

Another of the essential guides for employers containing [guidance](#) for staff working through PAYE processes for individuals and employers. Includes guidance and information on RTI from [PAYE5000](#).

### PAYE Settlements Agreements Manual

[Guidance](#) about what a PAYE Settlement Agreement (PSA) is and how it is administered.

### Pensions Tax Manual

Contains [guidance](#) about the legislation and regulations behind the pension schemes tax regime, for example the lifetime allowance from [PTM080000](#) and employee tax relief on pension contributions from [PTM044200](#).

## R

### Residence, Domicile and Remittance Basis Manual

Contains [guidance](#) written for HMRC officers who have to consider the residence, domicile and remittance basis of individuals.

## S

### Scottish Taxpayer Technical Guidance

Technical [guidance](#) on who is a Scottish taxpayer.

### Statutory Payments Manual

Another essential manual that contains extensive [guidance](#) on the administration of statutory payments (SSP, SMP, SAP, SPP and ShPP).

## W

### Welsh Taxpayer Technical Guidance

Technical [guidance](#) on who is a Welsh taxpayer from the 6<sup>th</sup> of April 2019.

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