



**Opera 3 (2.40)**

**Opera II (7.60)**

**Online Filing Manager (3.70)**

**Legislation & Product Changes Guide**

**2016-17 Year End  
& 2017-18 Tax Year**

Opera 3 (2.40)  
Opera II (7.60)  
Online Filing Manager (3.70)  
Legislation & Product Changes Guide  
Version 1.0

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## Introduction

This guide will help you understand the background and product changes for this year's payroll upgrade for the 2016-17 tax year-end and the new 2017-18 tax year.

This release includes:

- **Payrolling company car benefits.** The Full Payment Submission (FPS) in the 2017-18 tax year can include company car details if the employer wants to payroll this benefit.
- **Apprenticeship levy.** The way that the Government funds apprenticeships in England is changing in the 2017-18 tax year. Some employers will be required to pay a new apprenticeship levy. Funding for apprenticeships will also change.
- **Electronic P60 formats.** These have been updated, and approved by HMRC.
- **Scottish income tax rates and bandwidths.** The Scotland Act 2016 provides the Scottish Parliament with powers to set the income tax rates and bands that will apply to Scottish taxpayers.
- **New advanced payments & deductions report (Opera 3 only).** The advanced payments & deductions list is a new multi-period, multi-payment and deduction report.
- **PAYE, NI and statutory payments.** The rates, bandwidths and thresholds have been updated according to changes announced in the Autumn Statement.
- **Auto enrolment thresholds.** These have been updated according to the changes announced by The Pensions Regulator.

Links to general sources of information are provided. Please refer to the relevant sections in the F1 Help for details of the changes for this upgrade.

## Versions

<b>Opera 3</b>	2.40
<b>Opera II</b>	7.60
<b>Online Filing Manager</b>	3.70

## Other guides

### Checklists guide

Helps you understand the steps to:

- Upgrade your Opera 3 or Opera II, and Online Filing Manager installations
- Complete the year-end and file final RTI submissions
- Start the new tax year.

### Installation guides

Instructions for installing Opera 3, Opera II, and Online Filing Manager are included in each product's Installation Guide.

All guides are published at [www.pegasus.co.uk/pegasusinfocentre](http://www.pegasus.co.uk/pegasusinfocentre).

## Payrolling company car benefits

The Full Payment Submission (FPS) in the new tax year can include company car details if the employer wants to payroll this benefit. This includes details of new cars and any changes to existing cars (like elements that contribute to the value, changes in fuel benefits and so on). The cash equivalent of the benefit will also need to be added to payroll.

*Employers need to register online before the start of the tax year if they want to payroll the benefit.*

<b>Effective</b>	6 April 2017
<b>Applies to</b>	Employers providing company cars who want to payroll this benefit.
<b>GOV.UK</b>	<a href="http://www.gov.uk/guidance/payrolling-tax-employees-benefits-and-expenses-through-your-payroll">www.gov.uk/guidance/payrolling-tax-employees-benefits-and-expenses-through-your-payroll</a> <a href="http://www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll">www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll</a>

## Payrolling company car benefits - software changes

### Where to record the benefit

A new form called **Company Car Benefits** is available under 'Payrolling Benefits' on the **Action** menu on these forms:

- Payroll - Processing
- Personnel - Processing.

The new forms are available as soon as the software is installed, and allow details for multiple cars to be recorded.

Make and model	Car registration	Available from	Available to	CO2 emissions (g/km)	Fuel type
Renault Megane	AY673EE	08/05/2017	//	11	D

### When to record the benefit

Record the details:

- After registering online to payroll company car benefits.
- Before sending the first FPS in the new tax year (the details are automatically included in the FPS if they are recorded).

The details can be recorded before the start of the new tax year - but will only be included in the FPS in the new tax year.

## Apprenticeship levy

The way that the Government funds apprenticeships in England is changing. Some employers will be required to pay a new apprenticeship levy. Funding for apprenticeships will also change.

<b>Effective</b>	6 April 2017																												
<b>Applies to</b>	All UK employers with a Class 1 secondary NICs liability and with a pay bill over £3 million each year.																												
<b>Levy rate</b>	The levy will be charged at 0.5% of the annual pay bill.																												
<b>Levy allowance</b>	The levy allowance is worth £1250 per month, £15,000 for each tax year.  Companies with multiple PAYE schemes must share the allowance across their schemes.																												
<b>RTI submissions</b>	The details will be included in the Employer Payment Summary (EPS) if the levy had been due at any time during the tax year.																												
<b>Paying the levy</b>	The levy should be paid in full for the tax month together with the payment for tax, NI and student loans (HMRC guidance).  This means the levy is only payable on pay bills over £3 million (because 0.5% x £3 million = £15,000).  The levy is calculated on a monthly cumulative basis and paid for in each tax month. Any unused allowance will be carried over to the next month.  An unusual pay bill 'spike' in a month could mean that the levy is paid - even though the eventual annual pay bill is less than £3 million. It is then reclaimed in future tax months.																												
<b>Example 1: an employer who would pay the levy</b>	An employer with a monthly pay bill of £1m, making an annual pay bill of £12m: <table border="1" data-bbox="432 1861 1385 2007"> <thead> <tr> <th>Month</th> <th>Rate</th> <th>Cumulative Salary bill</th> <th>Cumulative levy</th> <th>Cumulative allowance</th> <th>Levy / YTD</th> <th>Levy / month</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>0.5%</td> <td>£1,000,000</td> <td>£5,000</td> <td>£1,250</td> <td>£3,750</td> <td>£3,750</td> </tr> <tr> <td>2</td> <td>0.5%</td> <td>£2,000,000</td> <td>£10,000</td> <td>£2,500</td> <td>£7,500</td> <td>£3,750</td> </tr> <tr> <td>3</td> <td>0.5%</td> <td>£3,000,000</td> <td>£15,000</td> <td>£3,750</td> <td>£11,250</td> <td>£3,750</td> </tr> </tbody> </table> <p>and so on (same levy paid each tax month).</p>	Month	Rate	Cumulative Salary bill	Cumulative levy	Cumulative allowance	Levy / YTD	Levy / month	1	0.5%	£1,000,000	£5,000	£1,250	£3,750	£3,750	2	0.5%	£2,000,000	£10,000	£2,500	£7,500	£3,750	3	0.5%	£3,000,000	£15,000	£3,750	£11,250	£3,750
Month	Rate	Cumulative Salary bill	Cumulative levy	Cumulative allowance	Levy / YTD	Levy / month																							
1	0.5%	£1,000,000	£5,000	£1,250	£3,750	£3,750																							
2	0.5%	£2,000,000	£10,000	£2,500	£7,500	£3,750																							
3	0.5%	£3,000,000	£15,000	£3,750	£11,250	£3,750																							



**Example 2:  
an employer  
who would  
not pay the  
levy**

An employer with a fixed monthly pay bill of £100,000, making an annual pay bill of £1.2m (unused allowance is carried forward):

Month	Rate	Cumulative Salary bill	Cumulative levy	Cumulative allowance	Levy / YTD	Levy / month
1	0.5%	£100,000	£500	£1,250	£0	£0
2	0.5%	£200,000	£1,000	£2,500	£0	£0
3	0.5%	£300,000	£1,500	£3,750	£0	£0

and so on (no levy paid during tax year).

**Note:** If at any point an employer expects to have a levy liability then they will have to report the Apprenticeship Levy to HMRC.

**Example 3:  
an employer  
with an  
unusual  
'spiked' pay  
bill**

An employer with a usual monthly pay bill of £200,000, but with a seasonal 'spike' in month 4 of £500,000 and a drop in month 6 (£2.6m for the tax year so no levy is due):

Month	Rate	Cumulative Salary bill	Cumulative levy	Cumulative allowance	Levy / YTD	Levy / month
1	0.5%	£200,000	£1,000	£1,250	£0	£0
2	0.5%	£400,000	£2,000	£2,500	£0	£0
3	0.5%	£600,000	£3,000	£3,750	£0	£0
4	0.5%	£1,100,000	£5,500	£5,000	£500	£500
5	0.5%	£1,300,000	£6,500	£6,250	£250	-£250
6	0.5%	£1,400,000	£7,000	£7,500	£0	-£250
7	0.5%	£1,600,000	£8,000	£8,750	£0	£0
8	0.5%	£1,800,000	£9,000	£10,000	£0	£0
9	0.5%	£2,000,000	£10,000	£11,250	£0	£0
10	0.5%	£2,200,000	£11,000	£12,500	£0	£0
11	0.5%	£2,400,000	£12,000	£13,750	£0	£0
12	0.5%	£2,600,000	£13,000	£15,000	£0	£0

levy paid in month 4 is reclaimed.

**GOV.UK**

[www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work](http://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work)

## Apprenticeship levy - software changes

**Where the levy allowance and rate are recorded**

The apprenticeship levy allowance and rate is automatically recorded on the **Payroll - Utilities - PAYE/NI/Stat. Payments** form after the **Update Data Structures** command is run with the option to update rates. The allowance is set to £15,000 and the rate to 0.5%.

The screenshot shows the 'PAYE/NI/Stat. Payments' window. In the 'Apprenticeship Levy' section, the 'Annual Allowance' is set to 15000.00 and the rate is 0.50. The 'Employment Allowance Limit' is set to 3000.00. Other settings include LEL: 2, ST: 3, PT: 3, and UEL/UST/AUST: 4.

**Where the levy is calculated**

The levy is calculated when the **Payroll - P32 Processing** form is opened after the pay bill is calculated as normal in the **Payroll Calculation** command.

The levy is displayed on the **Apprentice Levy** form and on the **Payment** form on the **Action** menu (and is included in the outstanding amount to be paid to HMRC), and also in the **Appr. Levy** column.

The screenshot shows the 'Payroll P32 Processing : 1718' window. It contains a table of payroll data and an 'Apprenticeship Levy: 1718' summary table.

Period	Net Tax 3	Net NIC 14	Appr. Levy	Amount 15	Paid	Outstanding	Date Paid 16
Month 1	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 2	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 3	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 4	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 5	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 6	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 7	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 8	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 9	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 10	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 11	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
Month 12	70000.00	55668.76	500.00	126168.76	0.00	126168.76	
<b>Grand Total</b>	<b>840000.00</b>	<b>668025.12</b>	<b>6000.00</b>	<b>1519687.52</b>	<b>0.00</b>	<b>1519687.52</b>	

Period	Levy Earnings for Month	Levy Earnings YTD	Levy YTD	Allowance YTD	Levy Due YTD	Levy Due for Month
Month 1	350000.00	350000.00	1750.00	1250.00	500.00	500.00
Month 2	350000.00	700000.00	3500.00	2500.00	1000.00	500.00
Month 3	350000.00	1050000.00	5250.00	3750.00	1500.00	500.00
Month 4	350000.00	1400000.00	7000.00	5000.00	2000.00	500.00
Month 5	350000.00	1750000.00	8750.00	6250.00	2500.00	500.00
Month 6	350000.00	2100000.00	10500.00	7500.00	3000.00	500.00
Month 7	350000.00	2450000.00	12250.00	8750.00	3500.00	500.00
Month 8	350000.00	2800000.00	14000.00	10000.00	4000.00	500.00
Month 9	350000.00	3150000.00	15750.00	11250.00	4500.00	500.00
Month 10	350000.00	3500000.00	17500.00	12500.00	5000.00	500.00
Month 11	350000.00	3850000.00	19250.00	13750.00	5500.00	500.00
Month 12	350000.00	4200000.00	21000.00	15000.00	6000.00	500.00

## Scottish income tax

The Scotland Act 2016 provides the Scottish Parliament with powers to set the income tax rates and bands that will apply to Scottish taxpayers.

<b>Effective</b>	6 April 2017
<b>Applies to</b>	Scottish taxpayers
<b>Affects</b>	Income tax rates and bands on earned income for Scottish taxpayers.  See the <a href="#">New rates and bands for NI, PAYE and statutory payments</a> section for details.
<b>Excludes</b>	Income tax rates and bands on savings and dividends.  Income tax personal allowances.
<b>GOV.UK</b>	<a href="http://www.gov.uk/scottish-rate-income-tax">www.gov.uk/scottish-rate-income-tax</a> <a href="http://www.gov.uk/government/publications/the-scotland-act-2016">www.gov.uk/government/publications/the-scotland-act-2016</a>

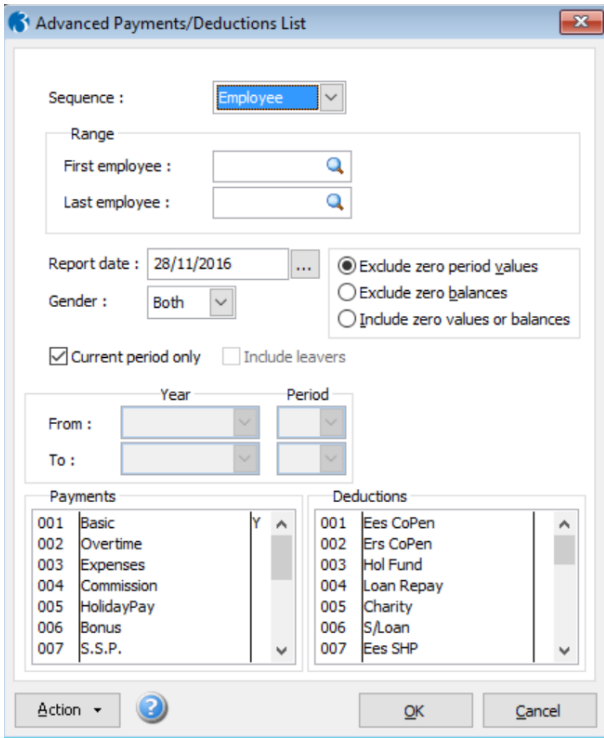
## Scottish income tax - software changes

<b>Emergency Tax Code, Base Rate and Tax Regulatory Limit</b>	<ul style="list-style-type: none"> <li>For Scottish taxpayers, this is recorded on the <b>Payroll - Utilities - Scottish Tax</b> form.</li> <li>For rest of the UK taxpayers, this is recorded on the <b>Payroll - Utilities - PAYE/NI/Stat. Payments</b> form.</li> </ul> <p>Pay is calculated using either the Scottish or rest of the UK rates.</p>
<b>Tax code changes</b>	<p>These can be made on the <b>Global Changes - Tax Code Changes</b> form for:</p> <ul style="list-style-type: none"> <li>Scottish taxpayers only</li> <li>Rest of the UK taxpayers only</li> <li>All employees.</li> </ul>

# Advanced payments & deductions list

The advanced payments & deductions list is a new multi-period, multi-payment and deduction report that improves on the existing payments & deductions List, which is a single payment or deduction report for the current pay period only.

This new advanced report can be saved as a spreadsheet so that the data can be viewed and manipulated in Microsoft Excel. The report can also assist with new gender pay gap reporting measures being introduced in 2017.



<p><b>Where the report is located</b></p>	<p>The report is on the <b>Payroll - EOY/Special Reports</b> menu.</p>
<p><b>Opera 3 only</b></p>	<p>The report is in Opera 3 only.</p>
<p><b>Report options</b></p>	<p>The report can be sequenced by employee, department or cost centre, or gender.</p> <p>You can use options to include multiple payments and deductions, one or both genders, ranges for pay periods and tax years; and to exclude employees with zero values or balances.</p>

## Gender pay gap reporting

Starting in April 2017 the government require employers with 250 or more employees to gather and publish gender pay gap information annually. First results must be published on corporate websites and sent to a government sponsored website by April 2018.

<b>GOV.UK</b>	<a href="http://www.gov.uk/government/consultations/closing-the-gender-pay-gap">www.gov.uk/government/consultations/closing-the-gender-pay-gap</a>
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## New rates and bands for NI, PAYE and statutory payments

All the tax rates and bands for the 2017-18 tax year are on [www.gov.uk](http://www.gov.uk).

NICs bands			
	Weekly	Monthly	Yearly
<b>LEL</b>	113.00	490.00	5,876.00
<b>PT/ST</b>	157.00	680.00	8,164.00
<b>UEL</b>	866.00	3,750.00	45,000.00

*LEL = Lower Earnings Limit, PT = Primary Threshold, ST = Secondary Threshold, UEL = Upper Earnings Limit*

Employer's (secondary) % NIC rates							
	A	B	C	H	J	M	Z
<b>LEL to ST</b>	0	0	0	0	0	0	0
<b>ST to UEL</b>	13.8	13.8	13.8	0	13.8	0	0
<b>Above UEL *</b>	13.8	13.8	13.8	13.8	13.8	13.8	13.8

\* *UST (under 21) and AUST (apprentice under 25) are at the same level as the UEL.*  
Details of NI letters are at [www.gov.uk/national-insurance-rates-letters](http://www.gov.uk/national-insurance-rates-letters).

Employee's (primary) % NIC rates							
	A	B	C	H	J	M	Z
<b>LEL to PT</b>	0	0	0	0	0	0	0
<b>PT to UEL</b>	12.0	5.85	0	12.0	2.0	12.0	2.0
<b>Above UEL</b>	2.0	2.0	0	2.0	2.0	2.0	2.0

<b>Income tax rates and bands</b>		
	<b>2016-17</b>	<b>2017-18</b>
<b>Basic rate (20%)</b>	0-32,000	0-33,500
<b>Higher rate (40%)</b>	32,001-150,000	33,501-150,000
<b>Additional rate (45%)</b>	Over 150,000	Over 150,000

<b>Scottish income tax rates and bands</b>		
	<b>2016-17</b>	<b>2017-18</b>
<b>Basic rate (20%)</b>	0-32,000	0-31,930
<b>Higher rate (40%)</b>	32,001-150,000	31,931-150,000
<b>Additional rate (45%)</b>	Over 150,000	Over 150,000

<b>Tax allowances</b>		
	<b>2016-17</b>	<b>2017-18</b>
<b>Personal Allowance</b>	11,000	11,500
<b>Marriage Allowance (transferrable for married couples and civil partners)</b>	1,100	1,150

## **Tax code increases**

From 6 April 2017, the emergency tax code is 1150L.

<b>Suffix</b>	<b>Change</b>
<b>L (basic personal allowance)</b>	+50
<b>M (received 10% of personal allowance from partner)</b>	+55
<b>N (transferred 10% of personal allowance to partner)</b>	+45

[www.gov.uk/tax-codes/letters-in-your-tax-code-what-they-mean](http://www.gov.uk/tax-codes/letters-in-your-tax-code-what-they-mean)

## Statutory payments rates

### SSP

From 6 April 2017, the standard weekly rate for sickness absence is £89.35 for employees with average weekly earnings of £113.00 or more.

### SMP & SAP

For payment weeks starting on or after Sunday 2 April 2017, the standard rate is £140.98. For the first six weeks of payment, the amount paid to an employee is 90% of the employee's average weekly earnings (the earnings-related rate). For the remaining weeks, it will be the lesser of the standard rate of £140.98, or the earnings-related rate (90% of the employee's average weekly earnings).

### SPP & ShPP

For payment weeks starting on or after Sunday 2 April 2017, the standard rate is £140.98. The weekly rate paid to an employee will be the lesser of the standard rate of £140.98 or the earnings-related rate (90% of the employee's average weekly earnings).

## Small employers relief

The recovery and compensation rates for Small Employers Relief (SER) and the classification of a small business have not changed.

- Employers who qualify for SER are those with a total annual Class 1 NICs including primary (employee) and secondary (employer) liability of £45,000 or less.
- Employers who qualify for SER are allowed to recover 100% of statutory payments (SMP, SPP, ShPP and SAP) paid to their employees plus 3% compensation.
- Employers who do not qualify for SER can recover 92% of the statutory payments paid to their employees.

## Employment allowance

The employment allowance is unchanged at £3000.00. [www.gov.uk/claim-employment-allowance](http://www.gov.uk/claim-employment-allowance)



## Student loan thresholds

From 6 April 2017, the annual student loan thresholds are:

- Plan 1: £17,775
- Plan 2: £21,000.

## New thresholds for auto enrolment

The Department for Work & Pensions (DWP) has announced the proposed annual thresholds for the 2017-18 tax year (subject to the parliamentary approval).

Pay reference period	Weekly	2 Weekly	4 Weekly	Monthly	Yearly
Lower level of qualifying earnings	113	226	452	490	5,876
Earnings trigger for automatic enrolment	192	384	768	833	10,000
Upper level of qualifying earnings	866	1,731	3,462	3,750	45,000

# New rates and bands – software changes

The new rates and bands for the 2017-18 tax year are updated when you run the **Update Data Structures** command in the System Manager or the **Copy Statutory Rates** command in Payroll.

## PAYE, NI and Statutory Payments form (2017-18 tax year)

**PAYE/NI/Stat. Payments**

Table 1 | Table 2

PAYE & Misc. | NI ER's | NI EE's | SSP | Other Stat. Payments

Date Table Becomes Effective : 06/04/2017 ...

Year Number for Table : 1718

First Week Number for Table : 1

First Month Number for Table : 1

PAYE			
	% Rate	Cumulative Bandwidth	
1	10.00		11
2	20.00	33500	12
3	40.00	150000	13
4	45.00		14
5			15
6			16
7			17
8			18
9			19
10			20

Student Loans

Annual Threshold - Plan 1 : 17775

% Rate - Plan 1 : 9.00

Annual Threshold - Plan 2 : 21000

% Rate - Plan 2 : 9.00

PAYE

Emergency Tax Code : 1150L

Base Rate : 2

Tax Regulatory Limit % : 50.00

Action ? OK Cancel

**PAYE/NI/Stat. Payments**

Table 1 | Table 2

PAYE & Misc. | NI ER's | NI EE's | SSP | Other Stat. Payments

Weekly	Monthly	Annual	Employer															
			A	B	C	H	J	M	Z									
113.00	490.00	5876.00																
157.00	680.00	8164.00																
866.00	3750.00	45000.00	13.80	13.80	13.80				13.80									
			13.80	13.80	13.80				13.80	13.80						13.80	13.80	

LEL : 2

ST : 3 PT : 3

UEL/UST/AUST : 4

Apprenticeship Levy

Annual Allowance : 15000.00

% : 0.50

Employment Allowance

Limit : 3000.00

Action ? OK Cancel

PAYE/NI/Stat. Payments

Table 1 Table 2

PAYE & Misc. NI ER's NI EE's SSP Other Stat. Payments

Employee

Weekly	Monthly	Annual	A	B	C	H	J	M	Z
113.00	490.00	5876.00							
157.00	680.00	8164.00							
866.00	3750.00	45000.00	12.00	5.85		12.00	2.00	12.00	2.00
			2.00	2.00		2.00	2.00	2.00	2.00

Action ? OK Cancel

PAYE/NI/Stat. Payments

Table 1 Table 2

PAYE & Misc. NI ER's NI EE's SSP Other Stat. Payments

	Rate	Range
0		113.00
1	89.35	
2		
3		
4		
5		
6		
7		
8		
9		

Waiting Days :	3
Days to make PIW :	4
PIW Link Period Days :	56
Maximum SSP Weeks :	28
Warning Week No. :	23
Max PIW Link Years :	3
Relevant Period :	8

Action ? OK Cancel

PAYE/NI/Stat. Payments

Table 1 Table 2

PAYE & Misc. NI ER's NI EE's SSP Other Stat. Payments

SMP

Earnings Related % Rate : 90.00 Weeks For Maternity Pay Period : 39  
 Standard Rate : 140.98 Weeks for Earliest MPP Start : 11  
 Max Wks for Earn Rel % Rate : 6 Weeks for Medical Evidence : 20  
 Max Wks for Standard Amount : 33 Qualifying Weeks : 15  
 Reclaim Percentage Regular : 92.00 Weeks for Continuous Employment : 26  
 NIC Compensation % Regular : 0.00 Pregnancy End Weeks : 16  
 Reclaim Percentage SER : 100.00 Pregnancy Related Illness Weeks : 4  
 NIC Compensation % SER : 3.00 Employee Notification Days : 28  
 Use Minimum Value :  Relevant Period : 8  
 Any Day MPP Start :

SPP

Earnings Related % Rate : 90.00  
 Standard Rate : 140.98  
 Weeks For Paternity Pay Period : 2  
 Time Limit Days : 56  
 Employee Notification Days : 28

SAP

Earnings Related % Rate : 90.00  
 Standard Rate : 140.98  
 Weeks for Adoption Pay Period : 39  
 Weeks for Earliest APP Start : 2

ShPP

Earnings Related % Rate : 90.00  
 Standard Rate : 140.98

Action ? OK Cancel

**Scottish tax rates and bands form (2017-18 tax year)**

Scottish Tax

Table 1 Table 2

Date Table Becomes Effective : 06/04/2017 First Week Number for Table : 1  
 Year Number for Table : 1718 First Month Number for Table : 1

<----- P.A.Y.E. ----->

	% Rate	Cumulative Bandwidth	% Rate	Cumulative Bandwidth
1	10.00		11	
2	20.00	31930	12	
3	40.00	150000	13	
4	45.00		14	
5			15	
6			16	
7			17	
8			18	
9			19	
10			20	

PAYE

Emergency Tax Code : 1150L  
 Base Rate : 2  
 Tax Regulatory Limit % : 50.00

? OK Cancel

End of guide