

How to Pay – PAYE

Online – pay by 22nd if using ‘Faster Payments’ otherwise by 19th

If using online banking to pay the tax liability then the details required to make the payment are as follow:

Sort code: 08 32 10
Account no: 12001039
Account name: HMRC Cumbernauld

You will also need to provide your 13-character Accounts Office reference number as the payment reference.

Debit / Credit Card – pay by 19th

To pay using a debit or corporate credit card online you need to go to the following website: <https://www.tax.service.gov.uk/pay-online/epaye>

Again you will need your Accounts Office reference as above.

It should be noted that payment by credit card attracts a fee which typically ranges between 0.4% and 2.4% depending on which type of card is used. Personal credit cards can no longer be used.

By Post – allow three days for cheque to reach HMRC by 19th

You can send a cheque by post to HM Revenue and Customs (HMRC).

HMRC
Direct
BX5 5BD

Bank – pay by 19th

If you receive a payment booklet from HMRC then you can use this to make the payment at any Bank.

Note that if paying more than 14 days early or 14 days late then four digits need to be added to indicate the year being paid and the PAYE month being paid. For example, to submit a late payment for month 2 (6 May to 5 June) in the tax year 2019 to 2020, add the digits ‘2002’ to the end of your reference number.