

We recommend that you pay your Income Tax - PAYE, deductions from subcontractors, Student Loan deductions and your National Insurance contributions using one of the electronic methods shown below.

How to pay electronically

You can pay by Direct Debit over the Internet

- Go to www.hmrc.gov.uk and select the *appropriate service* (for example *PAYE for employers*) from the *do it online* menu. This will take you to the *Welcome to Online Services* page where you can login and then pay by Direct Debit. If you are a new user you will first have to register and enrol for the PAYE service.
- Direct Debit is quick and convenient. Use it to set up one or more payments for a future date.

Make a direct payment using

- **your bank or building society Internet service.**
Use your computer to enter details and authorise payment.
- **your bank or building society telephone banking service.**
Phone your bank or building society with payment details.
- **BACS Direct Credit.**
Your payment is transmitted by BACS to our bank account in three bank working days.
- **CHAPS.**
Banks and building societies will arrange for same day transfer of money to us.

Use our BillPay service

- go to www.billpayment.co.uk/hmrc and pay by **Debit Card.**
Sign up with the BillPay service to see if your payment transaction has completed successfully. You can also view a history of all your payments.

We also accept payments notified electronically by

- **Bank Giro.**
If your bank offers this service, take the payslip and payment to a branch of your bank. Any cheque must be drawn on your bank.
- **Alliance & Leicester Commercial Bank.**
Take your payment or Debit Card and payslip to any participating Post Office.

Information that you need in order to pay electronically

1 Bank account details	2 Your payment reference
<p>You need the bank account details for the Accounts Office shown on your Payslip Booklet cover. Tick the box that applies.</p> <p><input type="checkbox"/> If you pay to Shipley Sort Code 08 32 10 Account number 12001020 Account name AO Shipley</p> <p><input type="checkbox"/> If you pay to Cumbernauld Sort Code 08 32 10 Account number 12001039 Account name AO Cumbernauld</p>	<p>For bank's Internet, telephone, BACS and CHAPS payments</p> <ul style="list-style-type: none"> • Use the Accounts Office reference shown on your Payslip Booklet cover, for example, 123PA00012345. • You may wish to write your reference here. <div style="border: 1px solid black; width: 150px; height: 20px; margin: 10px auto; text-align: center; padding: 2px;">P</div> <p>For BillPay Use the Accounts Office reference shown on your Payslip Booklet cover. BillPay holds our bank account details and checks your reference automatically.</p>
3 Payment amount	
Please make one payment for the combined total of tax and NICs.	

For more information and help with arranging electronic payment

For more information go to www.hmrc.gov.uk and under *quick links* select *Paying HMRC*. Or you can contact your HM Revenue & Customs office.

HM Revenue & Customs
Accounts Office Shipley
BRADFORD
BD98 1YY
Phone number **0845 366 7816**
Email aos.directpayments@hmrc.gsi.gov.uk

HM Revenue & Customs
Accounts Office Cumbernauld
CUMBERNAULD
G67 1YZ
Phone number **0845 366 7816**
Email aoc.directpayments@hmrc.gsi.gov.uk

Date for electronic payment

Employers who pay electronically have until the 22nd of the month to pay. Payment must reach our bank account and clear **no later than** the 22nd of the month. Where the 22nd falls on a weekend or is a bank holiday, we must receive cleared funds for your payment no later than the last bank working day before the 22nd.

The table below will help you decide when to make payment. It tells you the:

- date by which we must receive cleared funds for your payment, and
- latest date for initiating your payment.

22nd falls on a	We must have cleared funds by	Latest date for initiating your payment - see notes 1 and 2	
		Internet, telephone, BACS, BillPay, Bank Giro and A&LCB	CHAPS see note 3
Monday	Monday 22nd	Thursday 18th	Monday 22nd
Tuesday	Tuesday 22nd	Friday 18th	Tuesday 22nd
Wednesday	Wednesday 22nd	Monday 20th	Wednesday 22nd
Thursday	Thursday 22nd	Tuesday 20th	Thursday 22nd
Friday	Friday 22nd	Wednesday 20th	Friday 22nd
Saturday	Friday 21st	Wednesday 19th	Friday 21st
Sunday	Friday 20th	Wednesday 18th	Friday 20th

Notes

1. The transfer of an Internet or telephone banking payment to another bank normally takes until the third bank working day. If your bank or building society takes longer you will have to initiate your payment earlier.
2. You need to **check with your bank or building society** what their cut-off time for initiating a payment is. With BillPay you must complete the payment transaction **before midnight** to meet the payment deadline.
3. This date also applies if you use Paymaster to pay.

Net tax and NICs

We have revised our payslips so that you no longer need to show separate amounts of tax and NICs. However if you want to notify us of the exact amounts you can do so by making two separate electronic payments, one for PAYE and one for NICs. When making separate payments add a 'P' (for PAYE) or a 'N' (for NICs) to the front of the Accounts Office reference shown on the front of your Payslip Booklet.

For example, PAYE = P123PA12345678,
NIC = N123PA12345678

Direct Debit

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Direct Debit is quick and convenient. Use it to set up one or more payments for a future date.

Payslip Booklets

You need a **Payslip Booklet** if you pay at a bank or Post Office counter, or if you pay by post.

You do not need a Payslip Booklet if you make direct payments or use our BillPay service.

To stop us sending you booklets for future years please complete the online form. Go to www.hmrc.gov.uk and under *quick links* select **Paying HMRC**. Locate and complete the 'Stop the issue of a payslip booklet Cumbernauld or Shipley' form.

This will send your Accounts Office an email to stop the booklet issue, or contact the Accounts Office shown on the front of your Payslip Booklet.

No payment is due for a month or quarter

You should tell us if you have no PAYE/NICs payment to make for any tax month or quarter. Unless you tell us on or before the payment date that there is nothing due, a payment reminder may be issued. You can let us know by either:

- completing the online 'No PAYE/NICs payment due' form. Go to www.hmrc.gov.uk and under *quick links* select **Paying HMRC**. Locate and complete the 'No PAYE/NICs payment due' form. (Bookmark the page if you will need the form again.) The online 'No PAYE/NICs payment due' form is the most convenient and cost effective way to let us know that no payment is due, or
- phoning **0845 366 7816** to advise you have no PAYE/NICs payment to make for a particular month, quoting your Accounts Office reference number.