



PayCheck

Always
adding value



Paying HMRC

PAYE payments to HMRC must be made by the 22nd of the month (or the 19th of the month if paying by cheque). There are a number of convenient ways to pay and your options are detailed below along with timeframes. It is important that you factor in these timescales as you may have to pay interest or incur penalties if your payment is late.

For all payments to HMRC you must quote your 13 digit Accounts Office Reference, you can find your reference on correspondence received from HM Revenue & Customs, or Contact Pay Check to confirm.

If Pay Check send your BACS payments, we can send an additional BACS each month for your HMRC payment too. For just £10 per month, Pay Check will reconcile your year to date figures, send the payment to HMRC, and deal with any queries from HMRC. Contact us on 0207 498 1133 or paycheck@paycheck.co.uk to find out more.

Online and telephone transfer (BACS, CHAPS & Faster Payments)

For same or next day payments you can make a transfer from your bank account by Faster Payments, CHAPS or BACS using the details below and quoting your 13 digit Accounts Office Reference.

Sort code	Account number	Account name	CHAPS instruction
08 32 10	12001039	HMRC Cumbernauld	CHAPS form

For overseas accounts:

Account number (IBAN)	Bank identifier code (BIC)	Account name
GB62BARC20114770297690	BARCGB22	HMRC Cumbernauld



PayCheck

Debit and credit card payments

Card payments can be made online using your 13-character Accounts Office reference number as the payment reference. Please **allow 3 working days** for your payment to reach HMRC's bank account.

At your bank or building society

Cheques should be made payable to 'HM Revenue and Customs only' followed by your 13-character Accounts Office reference number. You will need to pay in using the payslip for the correct period. If you don't have one of these, ask HMRC to send you a payment booklet. Please **allow 3 working days** for your payment to reach HMRC's bank account

Direct Debit

You can set up a Direct Debit through your business's HMRC online account to make a single payment. This means you will need to set up a payment **each time you pay HMRC** through Direct Debit and you will need your 13-character Accounts Office reference number to make a payment.

You should **allow 5 working days** to process a Direct Debit the first time you set one up. It should then take 3 working days the next time if you are using the same bank details. The payments will show on your bank statement as 'HMRC NDDS'. Make sure you also enter the correct year and month the payment is for in the separate boxes provided.

By cheque through the post

Please note that you can only pay by post if you have **under 250 employees**. You should make your cheque payable to 'HM Revenue and Customs only' followed by your 13-character Accounts Office reference number and include the payment slip for the correct period. Do not fold the payslip or cheque or fasten them together. You can include a letter with your payment to ask HMRC for a receipt. Cheques should be sent to:

HMRC
Direct
BX5 5BD