

Paying your PAYE Electronically

Please ensure you follow this guide fully to make sure your payment reaches your account for the correct tax year and tax month.

When to pay

Your cleared payment must reach the HMRC bank account no later than the 22nd of the month following the end of the tax month or quarter to which it relates. Make sure you arrange payment early enough for cleared funds to reach HMRC in time. Your banking provider can tell you how long any particular payment will take.

You will need to give your bank or building society the following bank account details:

Amount	Make 1 payment for the combined total of tax and National Insurance contributions due.
Account Name:	HMRC Cumbernauld
Account Number:	12001039
Sort Code:	08 32 10

Your Accounts Office Reference:

Accounts Office Reference Formatting and Dates for Electronic Payment

When you pay your PAYE deductions electronically it is important that you use your Accounts Office reference with no spaces between the characters. If you don't, there may be a delay in updating your record to show that HMRC have received your payment.

The table overleaf will help you to decide if you need to add numbers to your reference to make sure your payment is allocated correctly. If you make just one payment between the dates shown in column 4 for the period ended shown in column 1, then you don't need to add anything to the 13-character Accounts Office reference.

If you pay **earlier** or **later** than the dates shown, or send more than one payment for the same period, you need to add the relevant four numbers from column 5 to the end of your Accounts Office reference to advise HMRC what tax year ending and tax month your payment is for. Your reference should then be 17 characters long with no spaces in between.



1	2	3	4	5
Month / Quarter Ending	Month / Quarter	Cleared funds due by	Date electronic payment received to be allocated to the tax period in column 2	Additional Information
05 May	M01	22 May	06 May to 05 Jun	1801
05 June	M02	22 June	06 Jun to 05 Jul	1802
05 July	M03 / Q1	22 July	06 Jul – 05 Aug	1803
05 August	M04	22 August	06 Aug – 05 Sep	1804
05 September	M05	22 September	06 Sep – 05 Oct	1805
05 October	M06 / Q2	22 October	06 Oct – 05 Nov	1806
05 November	M07	22 November	06 Nov – 05 Dec	1807
05 December	M08	22 December	06 Dec – 05 Jan	1808
05 January	M09 / Q3	22 January	06 Jan – 05 Feb	1809
05 February	M10	22 February	06 Feb – 05 Mar	1810
05 March	M11	22 March	06 Mar – 05 Apr	1811
05 April	M12 / Q4	22 April	06 Apr – 05 May	1812

To make a payment for a previous tax year, add the relevant year and number 12, for example for year 2017 add 1712

Employers

If you have no payment to make for a single or multiple months, you should complete an Employer Payment Summary (EPS) for the period(s) concerned. Fill in the box 'no payment due as no employees or subcontractors paid in this pay period' and enter the relevant dates at the 'No payment dates boxes and / or the period of inactivity' dates boxes as appropriate. If you don't do this, HMRC may ask you to pay what they think is due based on your previous history.

Non-RTI Employers & Contractors

You should still tell HMRC on or before the payment date if you have no PAYE or National Insurance contributions payment to make for any tax month or quarter. If you don't do this, HMRC may ask you to pay what they think is due based on your previous history.

Due Dates

There are revised due dates for certain schemes and if these apply to you, you should pay by the due date that applies to your particular circumstances. For example, electronic payments of Class 1A contributions and amounts due for Taxed Award Schemes are payable by 22 July each year for the previous tax year.

If you would like any further help and advice, please contact Sence on **01530 267 320** or email **info@senceaccounting.co.uk**

