

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

#### 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 online at [www.billpayment.co.uk/hmrc](http://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 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.</p> <p><input type="checkbox"/> If you pay to <b>ShipleY</b></p> <p>Sort Code            10 50 41 Account number    23456000 Account name       AO ShipleY</p> <p><input checked="" type="checkbox"/> If you pay to <b>Cumbernauld</b></p> <p>Sort Code            10 51 67 Account number    23444401 Account name       AO Cumbernauld</p>	<p><b>For bank's Internet, telephone, BACS and CHAPS payments:</b></p> <ul style="list-style-type: none"> <li>• Use the <b>Accounts Office reference</b> shown on your payslip booklet cover, for example, <b>123PA00012345</b></li> <li>• You may wish to write your reference here</li> </ul> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 10px auto; text-align: center;">P</div> <p><b>For BillPay</b></p> <p>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

You can find further information on our website at [www.hmrc.gov.uk/howtopay/payee.htm](http://www.hmrc.gov.uk/howtopay/payee.htm) or you can contact

HM Revenue & Customs  
Accounts Office ShipleY  
BRADFORD  
BD98 1YY  
Phone number **0845 366 7816**  
Email [aos.directpayments@hmrc.gsi.gov.uk](mailto: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](mailto:aoc.directpayments@hmrc.gsi.gov.uk)

## Date for electronic payment

Employers who pay electronically have until the 22<sup>nd</sup> of the month to pay. Payment must reach our bank account and clear **no later than** the 22<sup>nd</sup> of the month. Where the 22<sup>nd</sup> 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 22<sup>nd</sup>.

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.

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

### 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

We are introducing a Direct Debit Payment facility for employers.

Please look out for an announcement and further information on our website at [www.hmrc.gov.uk/howtopay/pay.htm](http://www.hmrc.gov.uk/howtopay/pay.htm)

## 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

- follow the guidance on our website at [www.hmrc.gov.uk/howtopay/pay.htm](http://www.hmrc.gov.uk/howtopay/pay.htm)

or

- contact the Accounts Office shown on the front of your payslip booklet.

## No payment is due for a month or quarter

You should inform HM Revenue & Customs 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 form at [www.hmrc.gov.uk/howtopay/pay\\_nil.htm](http://www.hmrc.gov.uk/howtopay/pay_nil.htm) The online No PAYE/NICs payment due form is a new service and is the most convenient and cost effective way to let us know that no payment is due.
- Phoning **0845 366 7816** to advise you have no PAYE/NICs payment to make for a particular month, quoting your Accounts Office reference number.