

**Paying your PAYE electronically**

**When to Pay**Your cleared payment must reach HMRC’s bank account no later than the 22nd of the month therefore, we recommend paying it on or before the 19th of the month.

HMRC may charge penalties if PAYE is not paid in full and on time. For more information go to <http://www.gov.uk/running-payroll/paying-hmrc> Please note, HMRC will charge interest on amounts not received by the due date.

**You’ll need to give your bank or building society the following bank account details**

|  |  |
| --- | --- |
| **Amount:** | Make one payment for the combined total of tax and National Insurance contributions due. |
| **Account name:** | **HMRC Cumbernauld** |
| **Account number:** | **12001039** |
| **Sort code:** | **08-32-10** |
| **HMRC accounts office reference:** | This is your unique 13-character number and can be found on correspondence from HMRC (if in doubt please ask and we will confirm your individual reference for you). |

**Accounts office reference formatting and dates for electronic payment**When you pay your PAYE deductions electronically, it’s important that you use your accounts office reference withno spaces between the characters.If you do not, there may be a delay in updating your record to show that HMRC have received your payment.

With reference to the table below, if you pay between the dates shown in column 3 for the period ended shown in column 1 then you do not need to add anything to the 13-character accounts office reference. However, if you pay earlier or later than the dates shown, you may need to add the relevant 4 numbers from column 4 to the end of your PAYE reference to tell HMRC what tax year and tax month your payment is for. Your reference should then be 17 characters long with no spaces between.

**Paying Quarterly**If your payment clears into the HMRC account in the second or third tax month of the quarter, or between the 6th and the 22nd of the month following the end of the tax quarter to which it relates, you do not need to add numbers to your reference. I f the payment is early or very late (clearing after 5th of the month following the 22nd), you would need to add an extra 4 numbers to the end of your Accounts Office reference to tell HMRC the tax year and quarter the payment is for. For example, adding 1912 would tell us the payment was for the final quarter of tax year ending 5 April 2019. 2003 indicates a payment for 2019 to 2020 quarter 1, 2006 for quarter 2, 2009 for quarter 3 and 2012 for quarter 4. Change or remove the extra 4 numbers when they are no longer applicable.

|  |  |  |  |
| --- | --- | --- | --- |
| **1** | **2** | **3** | **4** |
| **Month or quarter ended (for the tax year to April 2020)** | **HMRC must receive cleared electronic funds by** | **An electronic payment received between these dates with only the accounts office reference is allocated to month or quarter shown in column 1** | **If paying earlier or later than the dates in column 3, add these extra numbers to the end of your account’s office reference** |
| **5 May** | **22 May** | **6 May to 5 June** | **2001** |
| **5 June** | **22 June** | **6 June to 5 July** | **2002** |
| **5 July** | **22 July** | **6 July to 5 August** | **2003** |
| **5 Aug** | **22 August** | **6 August to 5 September** | **2004** |
| **5 September** | **22 September** | **6 September to 5 October** | **2005** |
| **5 October** | **22 October** | **6 October to 5 November** | **2006** |
| **5 November** | **22 November** | **6 November to 5 December** | **2007** |
| **5 December** | **22 December** | **6 December to 5 January** | **2008** |
| **5 January** | **22 January** | **6 January to 5 February** | **2009** |
| **5 February** | **22 February** | **6 February to 5 March** | **2010** |
| **5 March** | **22 March** | **6 March to 5 April** | **2011** |
| **5 April** | **22 April** | **6 April to 5 May** | **2012** |