

## PAYING PAYE ELECTRONICALLY

### When to pay

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

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

<b>Amount:</b>	<b><i>Make one payment for the combined total of tax and NICs due.</i></b>
<b>Account Name:</b>	<b><i>HMRC Cumbernauld</i></b>
<b>Account Number:</b>	<b><i>12001039</i></b>
<b>Sort Code:</b>	<b><i>08-32-10</i></b>
<b>HMRC Accounts Office Reference</b>	<b><i>(Your reference number)</i></b>

### 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 below 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.**

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Month or quarter ended (all dates are for 2014/15)	Month or quarter number	HMRC has to receive cleared electronic funds by	First electronic payment received between these dates with only the Accounts Office reference is allocated to month or quarter shown in column 2 (see Note 1)	If sending more than one payment, or paying earlier or later than the dates in column 4 add these extra numbers to the end of your Accounts Office reference (see Note 2)
5 <sup>th</sup> May	M01	<b>22 May</b>	6 May to 5 June	1501
5 <sup>th</sup> June	M02	<b>22 June</b>	6 June to 5 July	1502
5 <sup>th</sup> July	M03/Q1	<b>22 July</b>	6 July to 5 August	1503
5 <sup>th</sup> August	M04	<b>22 August</b>	6 August to 5 September	1504
5 <sup>th</sup> September	M05	<b>22 September</b>	6 September to 5 October	1505
5 <sup>th</sup> October	M06/Q2	<b>22 October</b>	6 October to 5 November	1506
5 <sup>th</sup> November	M07	<b>22 November</b>	6 November to 5 December	1507
5 <sup>th</sup> December	M08	<b>22 December</b>	6 December to 5 January	1508
5 <sup>th</sup> January	M09/Q3	<b>22 January</b>	6 January to 5 February	1509
5 <sup>th</sup> February	M10	<b>22 February</b>	6 February to 5 March	1510
5 <sup>th</sup> March	M11	<b>22 March</b>	6 March to 5 April	1511
5 <sup>th</sup> April	M12/Q4	<b>22 April</b>	6 April to 5 May	1512

### **Note 1**

Any additional payments received in this period without the extra four numbers will be incorrectly allocated to the following month.

### **Note 2**

To make a payment for a previous tax year, add the relevant year and number **12**, for example for year 2013-14 add 1412

### **When no payment is due for a month or quarter**

#### **RTI Employers**

A RTI employer is one that has submitted a Full Payment Summary (FPS) and/or an Employee Alignment Submission (EAS). RTI employers who have no payment to make for a single or multiple months should tell HMRC by completing and submitting an Employer Payment Summary (EPS) for the period(s) concerned. Fill in the box for *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 do not do this, HMRC may ask you to pay what they think is due based on your previous history.

### **Non-RTI employers and contractors**

Non-RTI employers and contractors should still tell HMRC on or before the payment date if they have no PAYE or NICs payment for any tax month or quarter. If you do not do this, they may ask you to pay what that they think is due based on your previous history.

### **Interest and Penalties for late payment**

HMRC may charge penalties if PAYE is not paid in full and on time. For more information, go to [hmrc.gov.uk/payee/problems-inspections/late-payments.html](http://hmrc.gov.uk/payee/problems-inspections/late-payments.html). HMRC will charge interest on amounts that they do not receive by the due date.

**Please do not hesitate to contact us for further guidance.**

**Tel: 024 7625 1333 Fax: 024 7625 1777**

**Email: [accts@leigh-christou.co.uk](mailto:accts@leigh-christou.co.uk)**

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