

Payment help series

Paying your PAYE electronically – what you need to know

When making payments from outside of the UK we recommend that you make them electronically, as they are more efficient and secure than payment by post.

The benefits of paying electronically

Electronic payment:

- is safe and secure
- gives you better control over your money
- provides certainty about when your payment will reach us
- may lower your bank charges
- avoids postal costs and delays
- lets you pay at a convenient time if you use
 - Direct Debit
 - debit or credit card over the internet, or
 - your own bank/building society's internet/telephone banking service or Faster Payments.

How to pay your tax

Go online to:

- pay by Direct Debit. If you're registered for PAYE for employers service you can pay your monthly or quarterly PAYE/NICs payments by Direct Debit. This method allows you to set up future payments as soon as you know how much is due, for example, when the payroll run is complete. To set up a Direct Debit payment go to www.online.hmrc.gov.uk/online

Log in and *select* **Direct Debit Payment** from the **Main Menu**.

If you are a new user you first have to register and enrol for PAYE for employers.

To register go to www.hmrc.gov.uk/payee/file-or-pay/fileonline/register.htm

Once you are registered you can start to set up Direct Debit payments right away.

However, you must activate your PAYE for employers services within 28 days to make sure that you have access to the Direct Debit Payment facility next time you want to make a payment.

When setting up your first Direct Debit payment you need to complete the online Direct Debit Instruction (DDI) at least **five bank working days** before the date you wish to make your first payment. For subsequent payments you need to allow at least **three bank working days**. Bank working days are Monday to Friday excluding bank holidays. If you haven't allowed enough time then you'll have to pay by another electronic payment method described in this factsheet.

Getting help and advice

You can find more information and help on our website. Go to www.hmrc.gov.uk/cnr/recovery-unit-info.htm

If you are unable to pay in full or by the methods given in this factsheet, please contact:

Non-Resident Recovery Unit

Centenary Court

1 St Blaise Way

BRADFORD

BD1 4XX

GREAT BRITAIN

Phone: **+44 (0) 1274 204 880**

Fax: **+44 (0) 1274 204 198**

Late payment penalties

From tax year 2010-11 employers and contractors who make PAYE payments late may have to pay late payment penalties. PAYE includes Income Tax, NICs, Construction Industry Scheme (CIS) and Student Loan deductions. The new late payment penalties will apply to all employers, not just the large ones. They will replace the Mandatory Electronic Payment surcharge, which currently applies only to large employers (although large employers still have to pay electronically). You can find more information on our website. Go to www.hmrc.gov.uk/payee/problems-inspections/late-payments.htm

Important

To be able to set up a Direct Debit online you must be able to authorise Direct Debits from the bank/building society account on your own. If the account that you intend to make payments from needs more than one signature, we recommend that you speak to your bank/building society to see if they would be happy for just one of the signatories to set up a Direct Debit Instruction/payment in favour of HMRC. You would then be able to do this online. If your bank/building society will not give approval then please use one of the other electronic payment methods described in this factsheet

- use BillPay and pay by debit or credit card. Go to www.santanderbillpayment.co.uk/hmrc if you have a card issued by a UK card issuer. BillPay is a service provided by Santander Commercial Banking (previously Alliance & Leicester Commercial Bank) on our behalf. The minimum payment is **£0.01** and the maximum **£99,999.99**. Please note that there will be a non-refundable transaction charge for payments made by credit card and we do not accept American Express or Diners Club cards.

Alternatively, you can pay by phoning **+44 (0) 1274 204 880**. You will need:

- your bank account details for setting up a Direct Debit
- your debit/credit card details
- your Accounts Office reference number
- the amount you should pay.

Electronic payment through your UK bank or building society (Bacs Direct Credit, internet/telephone banking, Faster Payments or CHAPS)

You should only use the bank account details shown below and not the account number shown on the front of your HMRC payslip as these account numbers are only for payments made by bank giro or at a Post Office.

	Account name	Sort code	Account number
When paying to Accounts Office Cumbernauld	HMRC Cumbernauld	08 32 10	12001039
When paying to Accounts Office Shipley	HMRC Shipley	08 32 10	12001020

Reminder tool

In order to help you pay on time, you might want to visit the Business Link website where you can create a calendar of key tax deadlines for the next 12 months. You can also sign up to receive regular email alerts as each date approaches. Go to www.businesslink.gov.uk/bdotg/action/keydates

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

Electronic payment from a non-UK based bank account

	Currency	SWIFT Bank Identifier Code (BIC)	International Bank Account Number (IBAN)
When paying to Accounts Office Cumbernauld - use account name HMRC Cumbernauld	Sterling and all other foreign currencies (including euro)	CITIGB2L	GB74CITI08321012001039
When paying to Accounts Office Shipley - use account name HMRC Shipley	Sterling and all other foreign currencies (including euro)	CITIGB2L	GB05CITI08321012001020

Exceptionally if you are unable to pay electronically

You can post a sterling cheque drawn from a UK bank/building society account to:
HM Revenue & Customs
BRADFORD
BD98 1YY
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Please make your cheque payable to 'HM Revenue & Customs only' followed by your Accounts Office reference number, for example, 123PA00012345.

Your reference

You will also need to provide your Accounts Office reference number. This is shown on your payment booklet cover or on the letter that we send to you in place of the booklet, for example, 123PA00012345 (This reference is only an example and should not be used to make a payment.)

It is important that you show the reference number with no gaps between the characters. If you do leave gaps, it could lead to delays in updating your records. You can check your reference number by using our online reference checker at www.hmrc.gov.uk/paymentreferencechecker

These notes are for guidance only and reflect the position at the time of writing. They do not affect any rights of appeal.
Customer Information Team
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