

## Paying HMRC Online

1. Pay employers' PAYE
2. Pay your Self Assessment tax bill
3. Pay your VAT bill
4. Pay your Corporation Tax bill
5. Pay your Class 2 National Insurance bill

### **1. Pay employers' PAYE**

You must pay your PAYE bill to HM Revenue and Customs (HMRC) by the 22nd of the month (or the 19th of the month if paying by cheque through the post).

#### **HMRC bank details**

Sort Code: 08-32-10

Account number: 12001039

Account name: HMRC Cumbernauld

#### **If your account is overseas**

Account number (IBAN): GB62BARC20114770297690

Bank identifier code (BIC): BARCGB22

Accounts name: HMRC Cumbernauld

#### **Reference number**

You'll need to use your 13-character Accounts Office reference number as the payment reference. You can find this on the letter HMRC sent you when you first registered as an employer.

#### **Early or late payments**

You need to add extra information to your reference number if you pay:

- 14 days or more before the 22nd of the month
- 14 days or more after the 22nd of the month

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Add 4 numbers to the end of your 13-character Accounts Office reference to tell HMRC which tax month and year you're paying for. These extra numbers are made up of:

- 2 digits for the tax year, eg '14' for 2013 to 2014, '15' for 2014 to 2015
- 2 digits for the tax month, eg '01' for month 1 (6 April to 5 May)

## **2. Pay your Self Assessment tax bill**

The deadlines for paying your tax bill are:

- 31 January - for any tax you owe for the previous tax year (known as a balancing payment) and your first payment on account
- 31 July for your second payment on account

If you prefer to pay regularly throughout the year, you can use a budget payment plan.

### **HMRC bank details**

Sort Code: 08-32-10

Account number: 12001039

Account name: HMRC Cumbernauld

OR

Sort Code: 08-32-10

Account number: 12001020

Account name: HMRC Shipley

### **If your account is overseas**

Bank identifier code (BIC): BARCGB22

Account number (IBAN): GB62BARC20114770297690

Account name: HMRC Cumbernauld

OR

BIC: CITIGB2L

IBAN: GB05CITI08321012001020

Account name: HMRC Shipley

### **What you'll need**

You'll need to use your 11-character payment reference when you pay. This is your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'.

You can find it on your:

- HMRC online account
- paying-in slip, if you get paper statements

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### **3. Pay your VAT bill**

You'll usually need to pay your VAT bill by the deadline shown on your VAT return.

#### **HMRC bank details for online or telephone banking**

Sort Code: 08-32-10

Account number: 11963155

Account name: HMRC VAT

#### **Reference number**

You'll need your 9-digit VAT registration number to make a payment.

Find your registration number:

- in your VAT online account
- on your VAT registration certificate

Don't put any spaces between the digits when paying your VAT bill.

#### **Overseas payments**

BIC: CITIGB2L

IBAN: GB25CITI08320011963155

Account name: HMRC VAT

### **4. Pay your Corporation Tax bill**

The deadline for your payment will depend on your taxable profits.

#### **Taxable profits of up to £1.5 million**

You must pay your Corporation Tax 9 months and 1 day after the end of your accounting period. (Your accounting period is usually your financial year.)

#### **Taxable profits of more than £1.5 million**

You must pay your Corporation Tax in instalments.

#### **HMRC bank details for online or telephone banking**

Sort Code: 08-32-10

Account number: 12001039

Account name: HMRC Cumbernauld

OR

Sort Code: 08-32-10

Account number: 12001020

Account name: HMRC Shipley

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**Reference number**

Use your 17-character Corporation Tax payslip reference for the accounting period you're paying.

You'll find the payslip reference:

- on the payslip that HMRC sent to you after you submitted your return
- through your company's HMRC online account - choose 'View account' then 'Accounting period'

**Overseas accounts**

Bank identifier code (BIC): BARCGB22

Account number (IBAN): GB62BARC20114770297690

Account name: HMRC Cumbernauld

OR

BIC: CITIGB2L

IBAN: GB05CITI08321012001020

Account name: HMRC Shipley

## **5. Pay your Class 2 National Insurance bill**

**HMRC bank details for online or telephone banking**

Sort Code: 08-32-20

Account number: 12001004

Account name: HMRC NICO

**Overseas accounts**

BIC: CITIGB2L

IBAN: GB96CITI08330012535777

Account name: GBS Re NICO Receipts HMRC