



HM Revenue
& Customs

Paying PAYE electronically

06 FEB 2018

THE JOHN A DOBBINS LTD SSAS
33-35 DAWS LANE
MILL HILL
LONDON
NW7 4SD

900

Income Tax year 2018/19
Accounts office reference 475PY00839997
Date 24 January 2018



37500

Paying your PAYE electronically

Please follow this guidance to make sure your electronic payment reaches your account and for the correct tax year and tax month.

When to pay

Your cleared payment must reach our bank account no later than the 22nd of the month following the end of the tax month or quarter to which it relates. Make sure you arrange payment early enough for cleared funds to reach us in time. Your banking provider can tell you how long any particular payment will take.

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:	475PY00839997

Please turn over for advice about your accounts office reference you need to use when making an electronic payment.

Interest and penalties for late payment

We may charge penalties if PAYE is not paid in full and on time. For more information, go to www.gov.uk/running-payroll/paying-hmrc

We'll charge interest on amounts we don't receive by the due date.

For more information and help with arranging electronic payment

For more payment information, go to www.gov.uk/pay-pay-tax

Please turn over

HMRC 06/17

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 with no spaces between the characters. If you don't, there may be a delay in updating your record to show that we've received your payment. You can find your 13-character accounts office reference on the front of this letter.

If you pay between the dates shown in column 3 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, you may need to add the relevant four numbers from column 4 to the end of your reference to tell us what tax year ending and tax month your payment is for. Your reference should then be 17 characters long with no spaces between.

1	2	3	4
Month or quarter ended (for the tax year to 5 April 2019)	HMRC has to 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 accounts office reference (See Note 1)(See Note 2)
5th May	22 May	6 May to 5 Jun	1901
5th Jun	22 Jun	6 Jun to 5 Jul	1902
5th Jul	22 Jul	6 Jul to 5 Aug	1903
5th Aug	22 Aug	6 Aug to 5 Sep	1904
5th Sep	22 Sep	6 Sep to 5 Oct	1905
5th Oct	22 Oct	6 Oct to 5 Nov	1906
5th Nov	22 Nov	6 Nov to 5 Dec	1907
5th Dec	22 Dec	6 Dec to 5 Jan	1908
5th Jan	22 Jan	6 Jan to 5 Feb	1909
5th Feb	22 Feb	6 Feb to 5 Mar	1910
5th Mar	22 Mar	6 Mar to 5 Apr	1911
5th Apr	22 Apr	6 Apr to 5 May	1912

Note 1 - All payers

To make a payment for a previous tax year, add the relevant year and number **12** to the end of your accounts office reference, for example for the tax year ending 5 April 2018 add **1812**

To pay a specific month, add the relevant year and month number, for example to pay month **03** in the year ending 5 April 2018 add **1803**. Remove the extra 4 numbers when no longer applicable.

Note 2 - Quarterly payers

If your payment clears into the HMRC account in the second or third tax month of the quarter, or between the sixth and the 22nd of the month following the end of the tax quarter to which it relates, you don't need to add numbers to your reference.

If the payment is earlier, or very late (clearing after the fifth 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 us the tax year and quarter the payment is for.

For example, adding 1812 would tell us the payment was for the final quarter of tax year ending 5 April 2018.

1903 indicates a payment for 2018 to 2019 quarter 1, 1906 for quarter 2, 1909 for quarter 3 and 1912 for quarter 4. Please change or remove the extra 4 numbers when they are no longer applicable.

Tell us if you have no payment to make for a month or quarter

Employers

If you've no payment to make for a single or multiple months, you should tell us 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 don't do this we may ask you to pay what we think is due based on your previous history.

Non-RTI employers and contractors

You should still tell us if you've no PAYE or National Insurance contributions payment to make for any tax period. If you don't do this, we may ask you to pay what we think is due based on your previous history.

Due dates

There are revised due dates for certain schemes and if these apply to you, you should pay by the due date that applies to your particular circumstances. For example, electronic payment of Class 1A contributions and amounts due for Taxed Award Schemes are payable by 22 July each year for the previous tax year.