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HMRC Accounts Office reference 083PP00228289

Issued by
HMRC
Accounts Office Cumbernauld
Glasgow
G67 1YZ

Phone number 0845 366 7816**Date** 22 January 2012

Paying your PAYE electronically

We are sending you this letter in place of the Employer Payment Booklet. Please use this guidance when making your payment each month or quarter to make sure it reaches the correct PAYE scheme and tax month/year that you intend it for.

Due dates for payment

Please make sure that your electronic payment is received and has cleared our bank account **no later than the 22nd of the month (or quarter)**. Where the 22nd falls on a weekend, or is a bank holiday, we must receive cleared funds no later than the last bank working day before the 22nd. Your banking provider can tell you how long any particular payment will take as it may vary according to the amount of the payment, and may take longer if the 22nd is on a weekend or a bank holiday.

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

Amount: Make one payment for the combined total of tax and NICs due.

Account name: HMRC CUMBERNAULD
Account number: 12001039
Sort code: 08-32-10
HMRC Accounts Office reference: 083PP00228289

Please turn over for guidance on how and when to format your Accounts Office reference and details of dates for payment.

Late payment penalties, interest and help with paying on time

Please remember that you should pay PAYE in full and on time. We may charge penalties if we do not receive payment in full and on time. We charge interest on PAYE paid later than 22 April following the tax year end (for payments made by approved electronic methods) or 19 April following the tax year end (for payments made through the post).

To help you remember to pay on time and avoid a penalty or interest, you might want to visit the Business Link website. Go to www.businesslink.gov.uk/bdotg/action/keydates where you can create your own calendar of key tax deadlines for the coming 12 months.

For more information and help with arranging electronic payment

Go to www.hmrc.gov.uk and under *Quick links* select *Paying HMRC* to get information on paying electronically.

Or, you can contact HMRC at:

HM Revenue & Customs
St Mungo's Road
Cumbernauld, Glasgow
G67 1YZ

Phone number 0845 366 7816

Please turn over

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 we have received your payment. You can find your 13-character Accounts Office reference on the front of this letter.

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 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	5
Month or quarter ended (all dates are for 2012-13)	Month or quarter number	HMRC has to receive cleared electronic funds by (see Note 1)	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 2)	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 3)
5th May	M01	22 May	6 May to 5 Jun	1301
5th Jun	M02	22 Jun	6 Jun to 5 Jul	1302
5th Jul	M03/Q1	20 Jul	6 Jul to 5 Aug	1303
5th Aug	M04	22 Aug	6 Aug to 5 Sep	1304
5th Sep	M05	21 Sep	6 Sep to 5 Oct	1305
5th Oct	M06/Q2	22 Oct	6 Oct to 5 Nov	1306
5th Nov	M07	22 Nov	6 Nov to 5 Dec	1307
5th Dec	M08	21 Dec	6 Dec to 5 Jan	1308
5th Jan	M09/Q3	22 Jan	6 Jan to 5 Feb	1309
5th Feb	M10	22 Feb	6 Feb to 5 Mar	1310
5th Mar	M11	22 Mar	6 Mar to 5 Apr	1311
5th Apr	M12/Q4	22 Apr	6 Apr to 5 May	1312

Note 1

The Bacs system does not operate on weekends or bank holidays. So, if you are paying by Bacs, you should check with your banking provider about the cut-off times for making payments to reach HMRC by the dates shown in the table above. You may also be able to make a payment using Faster Payments but you should check with your banking provider in advance to see if this option is available and to check any cut-off times for each payment.

Note 2

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

Note 3

To make a payment for a previous tax year add the relevant year and number **13**, for example for year 2011-12 add 1213 (for a BillPay payment add the year and number **12**, for example for year 2011-12 add 1212).

When no payment is due for a month or quarter

Please tell us if you have no payment to make for a month or quarter to avoid us unnecessarily contacting you or sending you a payment reminder. The easiest way to tell us is by:

- going to www.hmrc.gov.uk/nilpayedue and completing the online form *Online notification of no payment due* (this is the most convenient and cost effective way to tell us that no payment is due), or
- phoning **0845 366 7816** to tell us you have no PAYE/NICs payment to make for a particular month or quarter, quoting your Accounts Office reference.