

235000:00029040:001

900

SILVER CREST ASSOCIATES LTD
SSAS
PENSION PRACTITIONER .COM
33-35 DAWS LANE
MILL HILL
LONDON
NW7 4SD

HMRC Accounts Office reference 083PP00228289**Issued by**

HMRC
Accounts Office Cumbernauld
Glasgow
G67 1YZ

Phone number 0845 366 7816**Date** 23 January 2013

Paying your PAYE electronically

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

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 initiate payment early enough for cleared funds to reach us in time. Your banking provider can tell you how long any particular payment will take.

Important change – both accounts offices now have to use the same bank details for PAYE. Employers who use Accounts Office Shipley may need to make changes.

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 PAYE
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.

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.hmrc.gov.uk/pay/problems-inspections/late-payments.htm 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.

For more information and help with arranging electronic payment

For more payment information, go to www.hmrc.gov.uk/payinghmrc/pay.htm or contact us at the address below.

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 2013-14)	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)
5th May	M01	22 May	6 May to 5 Jun	1401
5th Jun	M02	22 Jun	6 Jun to 5 Jul	1402
5th Jul	M03/Q1	22 Jul	6 Jul to 5 Aug	1403
5th Aug	M04	22 Aug	6 Aug to 5 Sep	1404
5th Sep	M05	22 Sep	6 Sep to 5 Oct	1405
5th Oct	M06/Q2	22 Oct	6 Oct to 5 Nov	1406
5th Nov	M07	22 Nov	6 Nov to 5 Dec	1407
5th Dec	M08	22 Dec	6 Dec to 5 Jan	1408
5th Jan	M09/Q3	22 Jan	6 Jan to 5 Feb	1409
5th Feb	M10	22 Feb	6 Feb to 5 Mar	1410
5th Mar	M11	22 Mar	6 Mar to 5 Apr	1411
5th Apr	M12/Q4	22 Apr	6 Apr to 5 May	1412

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 2012-13 add 1312

When no payment is due for a month or quarter

RTI employers

An 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 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 make a specified charge and seek payment for each period concerned.

Non-RTI employers and contractors

Non-RTI employers and contractors should still tell us on or before the payment date if you have no PAYE or NICs payment to make for any month or quarter or we may issue a payment reminder. You don't need a payslip to report that no payment is due. You can fill in the form *No PAYE/NICs payment due* online, go to www.hmrc.gov.uk/nilpaydue