

## PAYING YOUR TAXES

### SELF ASSESSMENT – INCOME TAX

WHEN 31 January and 31 July (if you make payments on account)

HOW

- **Debit card** online <https://www.tax.service.gov.uk/pay-online/self-assessment> You will need your 10 digit tax reference (UTR) followed by 'K' as a payment reference
- **Bank transfer or telephone banking** to Sort Code 08 32 10 Account Number 12001039 Account Name HMRC Cumbernauld. You will need your 10 digit tax reference (UTR) followed by 'K' as a payment reference
- At your **bank or building society** if you have a paper statement and paying in slip from HMRC
- By **Direct Debit** if you have an online account with HMRC
- By **cheque** payable to 'HM Revenue & Customs only' followed by your UTR number through the post by writing to  
HMRC  
Direct  
BX5 5BD
- Through **PAYE** if you owe less than £3,000 and you submit your paper return before 31 October or you file online before 30 December

### CORPORATION TAX

WHEN 9 months and 1 day from the end of the accounting period – this is usually the same as the financial year end, but if your financial year is more than 365 days then you will have two payment dates.

Companies with profits over £1.5m pay in instalments

HOW

- **Debit card** online <https://www.tax.service.gov.uk/pay-online/corporation-tax> You will need your 17 digit payslip reference which is sent annually by HMRC
- **Bank transfer or telephone banking** to Sort Code 08 32 10 Account Number 12001039 Account Name HMRC Cumbernauld. You will need your 17 digit payslip reference which is sent annually by HMRC
- At your **bank or building society** using the payslip which is sent annually by HMRC
- By **Direct Debit** if you have an online account with HMRC

### VAT

WHEN On the filing deadline - usually 1 month and 7 days following the end of the VAT quarter. So if your VAT return quarter end is 31 March then the deadline is 7 May for filing and paying.

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### HOW

- **Debit card** online <https://www.tax.service.gov.uk/pay-online/vat> You will need your 9 digit VAT registration number
- **Bank transfer or telephone banking** to Sort Code 08 32 10 Account Number 11963155 Account Name HMRC VAT. You will need your 9 digit VAT number as a payment reference
- At your **bank or building society** if you order paying in slips from HMRC
- By **Direct Debit** via your VAT online account with HMRC

### PAYE

#### WHEN

- **If you pay monthly**, 22<sup>nd</sup> of the month following the end of the tax month (see below)
- **If you pay quarterly**, 22<sup>nd</sup> of the month following the end of the tax quarter (see below)

#### HOW

- **Debit card** online <https://www.tax.service.gov.uk/pay-online/epaye> You will need your 13 digit Accounts Office number
- **Bank transfer or telephone banking** to Sort Code 08 32 10 Account Number 12001039 Account Name HMRC Cumbernauld. You will need your 13 digit Accounts Office reference number as a payment reference
- At your **bank or building society** using HMRC's payment booklet. Make cheques payable to 'HM Revenue & Customs only' followed by your 13 digit Accounts Office number reference
- By **Direct Debit** via your online account with HMRC

#### Tax Months are

Month 1	6 <sup>th</sup> April to 5 <sup>th</sup> May - Pay by 22 <sup>nd</sup> May
Month 2	6 <sup>th</sup> May to 5 <sup>th</sup> June - Pay by 22 <sup>nd</sup> June
Month 3	6 <sup>th</sup> June to 5 <sup>th</sup> July - Pay by 22 <sup>nd</sup> July
Month 4	6 <sup>th</sup> July to 5 <sup>th</sup> August- Pay by 22 <sup>nd</sup> August
Month 5	6 <sup>th</sup> August to 5 <sup>th</sup> September - Pay by 22 <sup>nd</sup> September
Month 6	6 <sup>th</sup> September to 5 <sup>th</sup> October- Pay by 22 <sup>nd</sup> October
Month 7	6 <sup>th</sup> October to 5 <sup>th</sup> November - Pay by 22 <sup>nd</sup> November
Month 8	6 <sup>th</sup> November to 5 <sup>th</sup> December - Pay by 22 <sup>nd</sup> December
Month 9	6 <sup>th</sup> December to 5 <sup>th</sup> January - Pay by 22 <sup>nd</sup> January
Month 10	6 <sup>th</sup> January to 5 <sup>th</sup> February - Pay by 22 <sup>nd</sup> February
Month 11	6 <sup>th</sup> February to 5 <sup>th</sup> March - Pay by 22 <sup>nd</sup> March
Month 12	6 <sup>th</sup> March to 5 <sup>th</sup> April - Pay by 22 <sup>nd</sup> April

## **PAYING YOUR TAXES**

### Tax Quarters

- Quarter 1      6<sup>th</sup> April to 5<sup>th</sup> July - Pay by 22<sup>nd</sup> July
- Quarter 2      6<sup>th</sup> July to 5<sup>th</sup> October- Pay by 22<sup>nd</sup> October
- Quarter 3      6<sup>th</sup> October to 5<sup>th</sup> January - Pay by 22<sup>nd</sup> January
- Quarter 4      6<sup>th</sup> January to 5<sup>th</sup> April - Pay by 22<sup>nd</sup> April

*Note that if you pay by cheque then HMRC must receive the cheque by 19<sup>th</sup> not 22<sup>nd</sup>*