

HMRC bill payment instructions

There are various payment methods, and we recommend:

- Phone or internet banking (this is best, if you are already set up for the service). If you make a faster payment, this will normally be SAME DAY.
- Over the phone, using a Debit card. The number to call is 0300 200 3814 and lines are open 8am to 8pm Monday to Friday, and 8am to 4pm on a Saturday. ALLOW 3 WORKING DAYS.
- Online, using a Debit card at www.gov.uk/pay-tax-debit-credit-card. ALLOW 3 WORKING DAYS.
- Using your Tax-free Childcare account, if you have one. Follow the link from 'Manage Account' to 'What to do if you employ a nanny' then select 'add HMRC' to your list of childcare providers. Once HMRC are on the list, you just select and pay HMRC each time the quarterly bill comes in. ALLOW 3-5 WORKING DAYS.

Payment reference – and extra 4 digits

You will need your **Accounts Office Reference**, which is printed in the top right hand corner of your HMRC Remittance Report. It will be 3 numbers followed by a 'P' and then another letter, followed by 8 numbers.

Always, always quote your Accounts Office reference number.

Some screens will ask for an extra 4 digits at the end of the reference, so that the payment is allocated to the correct tax period. The first 2 digits represent the tax year (end) and the last two represent the tax month:

Payslips covered	To be received by HMRC	Year ended 5.4.20	Tax month
April, May and June 19 (to mth 3)	Between 6.7.19 and 22.7.19	20	03
July, Aug and Sept 19 (to mth 6)	Between 6.10.19 and 22.10.19	20	06
Oct, Nov and Dec 19 (to mth 9)	Between 6.1.20 and 22.1.20	20	09
Jan, Feb and March 20 (to mth 12)	Between 6.4.20 and 22.4.20	20	12

Payment type

You are paying **Employer's PAYE & NIC** to **Cumbernauld**. If you are using internet banking and you have trouble identifying the hardcoded option, just call and tell us your on-screen choices. Every bank is different and options can be confusing, particularly if you bank with Barclays. The account you are paying to is **08-32-10, 12001039**.

Do keep a record of each transfer (date and amount) just in case HMRC say they have not received your money, and a trace is required.

Paying early or late

Do always try to avoid paying early or late. HMRC's systems are all automated and they will not recognise that you are a nanny employer. They won't check first to see if you have paid early or late; if they cannot find your payment within the specified period they will commence debt collection measures as if you were a business.

If the worst happens, and you have to pay late, you can direct your payment to the correct place by adding those extra 4 digits to the end of your Accounts Office Reference.