

The deadlines for paying your tax bill are usually: 31 January - for any tax you owe HM Revenue and Customs (HMRC) for the previous tax year (known as a balancing payment) and your first payment on account and 31 July for your second payment on account.

#### **Paying Online or Telephone Banking, CHAPS, Bacs**

You can make a transfer from your bank account by Faster Payments, CHAPS or Bacs.

If you have received your statement of account, it will tell you which account to pay into. If you have not received your statement or you are not sure, please use 'HMRC Cumbernauld'.

HMRC account details are as follows:

<b>Account name</b>	<b>Sort Code</b>	<b>Account Number</b>
HMRC Cumbernauld	08 32 10	12001039
HMRC Shipley	08 32 10	12001020

What you will need:

Please use your 11-character payment reference when you pay. This is your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'.

#### **Paying by Debit or Credit Card**

You can pay online by visiting - [www.gov.uk/pay-self-assessment-tax-bill/by-debit-or-credit-card-online](http://www.gov.uk/pay-self-assessment-tax-bill/by-debit-or-credit-card-online)

What you will need:

Please use your 11-character payment reference when you pay. This is your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'.

**Please note there is a fee if you pay by corporate credit card. You cannot pay by personal credit card.**

#### **Paying by Cheque**

All cheques should be made payable to 'HM Revenue and Customs Only'. Please write your 11-character payment reference on the back of the cheque. This is your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'.

You can send a cheque by post to HMRC at the following address:

**HMRC  
Direct  
BX5 5BD**

Include your payslip sent from HMRC (if you get paper statements). If you do not have a slip you can print one from [www.gov.uk/pay-self-assessment-tax-bill/by-post](http://www.gov.uk/pay-self-assessment-tax-bill/by-post)

#### **Paying by Direct Debit**

You will need to set up a Direct Debit through your HMRC online account to make single payments. You can log in, or register and enrol if this facility has not been used previously by visiting [www.gov.uk/pay-self-assessment-tax-bill/direct-debit](http://www.gov.uk/pay-self-assessment-tax-bill/direct-debit) and following the steps provided.