

## Paying HMRC

### Make sure you pay by the deadline

The deadlines for paying your tax bill are:

- 31 January - for any tax you owe for the previous tax year (known as a balancing payment) and your first payment on account
- 31 July for your second payment on account

### Ways to Pay

Use your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'  
Please ask us to confirm this reference if we have not enclosed a HMRC Summary detailing for your current tax year.

#### **1. Direct Debit**

Set up a direct debit through go to [www.gov.uk/pay-tax-direct-debit](http://www.gov.uk/pay-tax-direct-debit) and follow the instructions.

#### **2. Bank Details for online or telephone banking CHAPS.Bacs**

Make a transfer from your bank account by faster payments CHAPS or Bacs.

Pay into

- Sort code - 08-32-10
- Account no - 12001039
- Account name - HMRC Cumbernauld
- Reference - your 10-digit Unique Taxpayer Reference (UTR) followed by the letter 'K'.

#### **3. By credit debit or credit card online**

Go to [www.gov.uk/pay-tax-debit-credit-card](http://www.gov.uk/pay-tax-debit-credit-card) and follow the instructions.

#### **4. At your Bank or Building Society**

Pay by cash or cheque at your branch. Make cheques payable to HMRC Cumbernauld quoting your reference. You will require your payslip issued by HMRC in order to do this.

### At the Post Office

You can no longer pay at the Post Office.

Make sure you pay HM Revenue and Customs (HMRC) by the deadline. You'll be charged interest and may have to pay a penalty if your payment is late.