

# Paying Tax to HMRC

**WR**  
Whittingham Riddell  
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This schedule details the various methods by which tax liabilities may be settled. If you have any further queries regarding the payment of tax please visit [www.gov.uk/dealing-with-hmrc/paying-hmrc](http://www.gov.uk/dealing-with-hmrc/paying-hmrc) or call a member of our team at any of our 4 offices:

Ludlow T: 01584 872952  
Newtown T: 01686 626230

Shrewsbury T: 01743 273273  
Wrexham T: 01978 261579

## Paying by Debit Card

- Via Telephone to the St Austell Card Line - 0300 2003402
- Online at [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)

In both instances you will be required to provide the taxpaying entity's name and its 10-digit unique taxpayer reference (UTR) followed by the letter 'K'. Please note that there is currently a 1.5% charge when paying by credit card.

## Paying by Cheque

- Cheques should be made payable to "HM Revenue & Customs Only", followed by your 10 digit UTR and the letter K.
- The tax payer's name should be written on the reverse of the cheque.
- The cheque should be accompanied by a paying in slip. These are normally provided by HMRC, however if you have not yet received one, a blank one can be obtained from: <http://www.hmrc.gov.uk/gds/payinghmrc/payslip-sa1.htm>
- Cheques and payslips should then be sent to the following address:

HM Revenue & Customs  
Direct  
BX5 5BD

If you have a reply envelope showing a different address (HMRC, Bradford BD98 1YY), you can still use the envelope to post your cheque.

Allow 3 working days for your payment to reach HMRC.

**Please note** that the payment date for postal payments is the day they are received by HMRC, except those received the following day when a HMRC office was closed, which are treated as received on the first day the office was closed. HMRC do not accept responsibility for any delays arising as a result of postal or bank processing delays.

## Paying by Direct Debit

You can pay online [www.gov.uk/pay-self-assessment-tax-bill/direct-debit](http://www.gov.uk/pay-self-assessment-tax-bill/direct-debit)

In order to use this method, you will need to login, or register and enrol if this facility has not been used previously. If you then follow the Direct Debit payment link from the main menu, and work through the stages as required to make the payment.

## Paying by Online or Telephone Banking

If you have a statement of account, it will indicate whether your payment should be sent to the Shipley or Cumbernauld accounts office.

If in doubt, please make your payment to Cumbernauld.

The HMRC account details are as follows:

- Account name: HMRC Shipley; Sort Code: 08-32-10; Account Number 1200 1020
- Account name: HMRC Cumbernauld; Sort Code: 08-32-10; Account Number 1200 1039

If using this method, please use your UTR followed by the letter K as the reference for the payment.

