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Pay employers' PAYE

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Bank details for online or telephone banking, CHAPS, Bacs

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

Sort code	Account number	Account name
08 32 10	12001039	HMRC Cumbernauld

If your account is overseas

Account number (IBAN)	Bank identifier code (BIC)	Account name
GB62BARC20114770297690	BARCGB22	HMRC Cumbernauld

Reference number

You'll need to use your 13-character accounts office reference number as the payment reference. You can find this on either:

- the letter [HMRC](#) sent you when you first registered as an employer.
- the front of your payment booklet or the letter from [HMRC](#) that replaced it

Your payment may be delayed if you use the wrong reference number.

How long it takes

Payments made by Faster Payments (online or telephone banking) will usually reach [HMRC](#) on the same or next day.

CHAPS payments usually reach [HMRC](#) the same working day if you pay within your bank's processing times.

Bacs payments usually take 3 working days.

Check your bank's transaction limits and processing times before making a payment.

Early payments

If you pay monthly

You need to add extra numbers to your reference number if you pay before the 6th of the tax month that payment is due.

Work out the number you need to use (<http://www.hmrc.gov.uk/tools/payinghmrc/currentyear.htm>).

If you pay quarterly

You need to add extra numbers to your reference number if you pay before the 6th of the second month in the quarter.

Work out the number you need to use (<http://www.hmrc.gov.uk/tools/payinghmrc/currentyear.htm>).

Late payments

You need to add extra numbers to your reference number if you pay on or after the 5th of the tax month after payment was due. Do this whether you pay monthly or quarterly.

Work out the number you need to use (<http://www.hmrc.gov.uk/tools/payinghmrc/currentyear.htm>). You use a different tool if the payment was for a previous tax year (<http://www.hmrc.gov.uk/tools/payinghmrc/previousyear.htm>).

Multiple [PAYE](#) schemes

Send an online CHAPS enquiry form (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/employer-payee-payment>) if you want to make a single payment via CHAPS for multiple [PAYE](#) schemes.

[HMRC](#)'s banking address is:

Barclays Bank PLC
1 Churchill Place
London
United Kingdom
E14 5HP

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Print entire guide (<https://www.gov.uk/pay-payee-tax/print>)

Related content

- If you do not pay your tax bill (<https://www.gov.uk/if-you-dont-pay-your-tax-bill>)

- [If you cannot pay your tax bill on time \(https://www.gov.uk/difficulties-paying-hmrc\)](https://www.gov.uk/difficulties-paying-hmrc)
- [Running payroll \(https://www.gov.uk/running-payroll\)](https://www.gov.uk/running-payroll)
- [Payroll: annual reporting and tasks \(https://www.gov.uk/payroll-annual-reporting\)](https://www.gov.uk/payroll-annual-reporting)
- [Pay a PAYE Settlement Agreement \(https://www.gov.uk/pay-psa\)](https://www.gov.uk/pay-psa)

Explore the topic

- [Payroll \(https://www.gov.uk/browse/employing-people/payroll\)](https://www.gov.uk/browse/employing-people/payroll)
- [Paying HMRC \(https://www.gov.uk/topic/dealing-with-hmrc/paying-hmrc\)](https://www.gov.uk/topic/dealing-with-hmrc/paying-hmrc)
- [PAYE \(https://www.gov.uk/topic/business-tax/payee\)](https://www.gov.uk/topic/business-tax/payee)