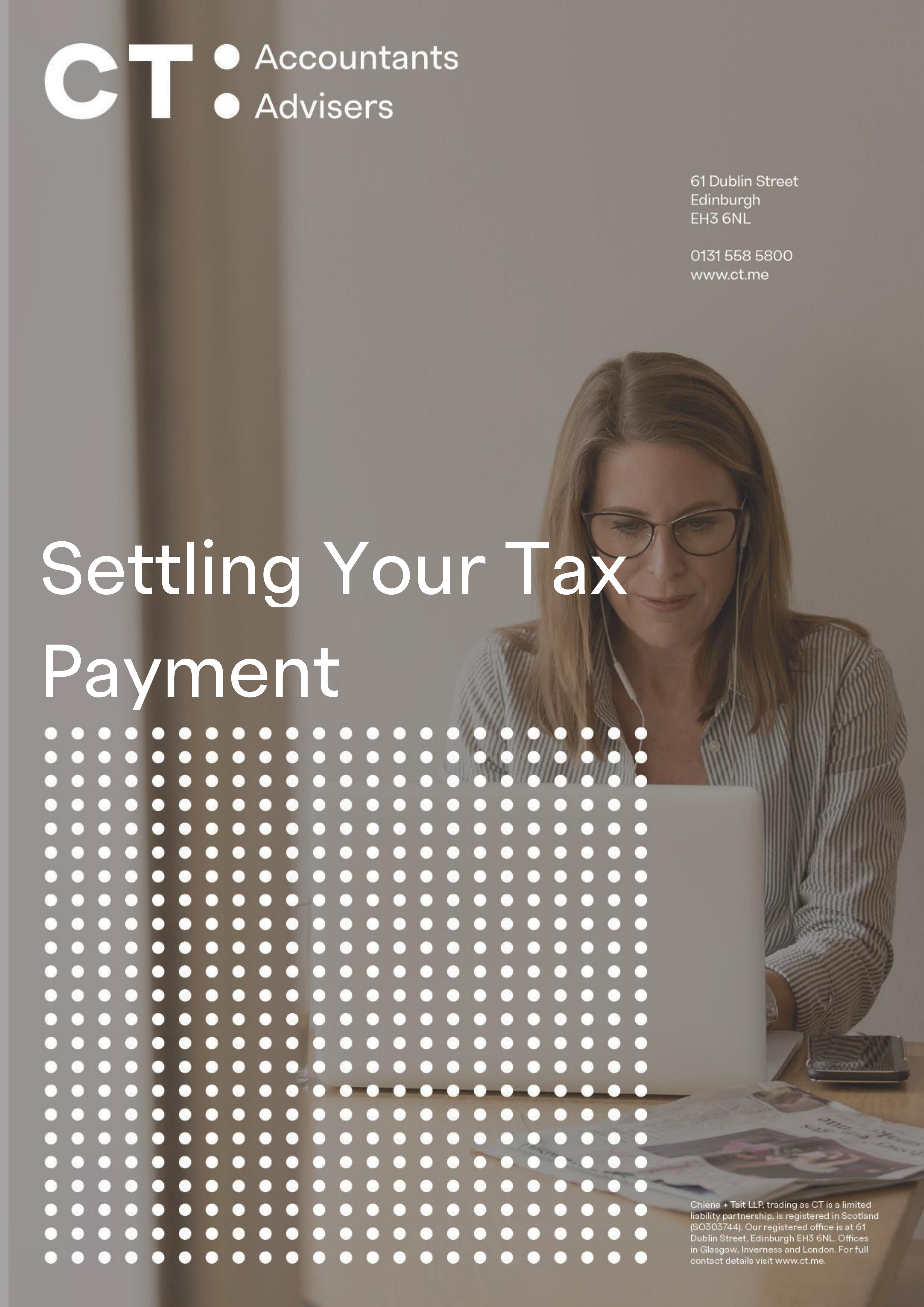

CT Accountants Advisers

61 Dublin Street
Edinburgh
EH3 6NL

0131 558 5800
www.ct.me

Settling Your Tax Payment

Chiene + Tait LLP, trading as CT is a limited liability partnership, is registered in Scotland (SO303744). Our registered office is at 61 Dublin Street, Edinburgh EH3 6NL. Offices in Glasgow, Inverness and London. For full contact details visit www.ct.me.

How to settle your Self-Assessment tax bill

There are many ways to pay a tax bill from HM Revenue and Customs (HMRC).

Bank transfers

You can make a transfer directly from your bank or building society account to HMRC. The payment details for UK transfers are:

- Account number: 12001039
- Sort code: 08-32-10
- Account name: HMRC Cumbernauld
- Reference: use the payment reference in the correspondence from your CT contact

You may previously have made payment to HMRC Shipley (account number 12001020). The Cumbernauld and Shipley accounts work the same for all taxpayers and either can be used.

There are different payment details for international bank transfers. These are:

- Bank identifier code (BIC): BARCGB22
- Account number (IBAN): GB62BARC20114770297690

Using your debit card online

Go to http://www.gov.uk/pay-tax-debit-credit-card to complete a short form. The answers to each question should be as follows:

- Tax you wish to pay: **Self Assessment**
- Do you wish to sign into your tax account?: **No, continue to payment options**
- Select the way you wish to pay
- Add your Unique Taxpayer Reference - this is the payment reference you will find in the correspondence from your CT contact **without the final 'K'**
- Enter the amount to pay and follow the remaining payment option.

How to settle your Self-Assessment tax bill

By cheque through the post

Send your payslip and a cheque payable to 'HM Revenue and Customs only + [the payment reference noted on your correspondence]' to:

HM Revenue and Customs
Direct
BX5 5BD

If you have not received a payslip from HMRC, please let us know and we shall be happy to provide one.

Late payments

Penalties arise on late payments. These are set at 5%, which is added to balances 30 days after the due date, again at six months after the due date, and then again at 12 months after the due date. HMRC also charges interest on late payments.

Time To Pay arrangements

Please note that if you are having difficulties in meeting your tax liabilities HMRC may agree to put in place Time To Pay arrangements to spread the payment over a period of time. Please let us know if you'd like to discuss this further.

Further guidance and information

HMRC's full information on Self-Assessment tax bills is available at http://www.gov.uk/pay-self-assessment-tax-bill.

If you have any questions on the payment instructions above, please ask your usual CT contact or email us at mail@ct.me for help.

Information correct at December 2024.

CT: Accountants Advisers