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BIRCHLAND EXECUTIVE PENSION SCHEME
DAWS HOUSE
33-35 DAWS LANE
MILL HILL
LONDON
NW7 4SD

Income Tax year	2015/16
Accounts office reference	475PY00196120
Date	06 January 2015

Paying your PAYE electronically

Please follow this guidance to make sure your electronic payment reaches your account and for the correct tax year and tax month.

When to pay

Your cleared payment must reach our bank account no later than the 22nd of the month following the end of the tax month or quarter to which it relates. Make sure you arrange payment early enough for cleared funds to reach us in time. Your banking provider can tell you how long any particular payment will take.

You will need to give your bank or building society the following bank account details.

Amount:	Make 1 payment for the combined total of tax and National Insurance contributions due.
Account name:	HMRC Cumbernauld
Account number:	12001039
Sort code:	08 32 10
HMRC accounts office reference:	475PY00196120

Please turn over for advice about your accounts office reference you need to use when making an electronic payment.

Interest and penalties for late payment

We may charge penalties if PAYE is not paid in full and on time. For more information, go to www.hmrc.gov.uk/payerti/end-of-year/payepenalties/late-payments.htm

We will charge interest on amounts we do not receive by the due date.

For more information and help with arranging electronic payment

For more payment information, go to www.hmrc.gov.uk/paypaye

Accounts office reference formatting and dates for electronic payment

When you pay your PAYE deductions electronically, it's important that you use your accounts office reference with no spaces between the characters. If you don't, there may be a delay in updating your record to show that we have received your payment. You can find your 13-character accounts office reference on the front of this letter.

The table below will help you to decide if you need to add numbers to your reference to make sure your payment is allocated correctly.

If you pay between the dates shown in column 4 for the period ended shown in column 1 then you don't need to add anything to the 13-character accounts office reference.

If you pay earlier or later than the dates shown, you need to add the relevant four numbers from column 5 to the end of your reference to tell us what tax year ending and tax month your payment is for. Your reference should then be 17 characters long with no spaces between.

1	2	3	4	5
Month or quarter ended (for the tax year to 5 April 2016)	Month or quarter number	HMRC has to receive cleared electronic funds by	An electronic payment received between these dates with only the accounts office reference is allocated to month or quarter shown in column 2	If paying earlier or later than the dates in column 4, add these extra numbers to the end of your accounts office reference (See Note 1)
5th May	M01	22 May	6 May to 5 Jun	1601
5th Jun	M02	22 Jun	6 Jun to 5 Jul	1602
5th Jul	M03/Q1	22 Jul	6 Jul to 5 Aug	1603
5th Aug	M04	22 Aug	6 Aug to 5 Sep	1604
5th Sep	M05	22 Sep	6 Sep to 5 Oct	1605
5th Oct	M06/Q2	22 Oct	6 Oct to 5 Nov	1606
5th Nov	M07	22 Nov	6 Nov to 5 Dec	1607
5th Dec	M08	22 Dec	6 Dec to 5 Jan	1608
5th Jan	M09/Q3	22 Jan	6 Jan to 5 Feb	1609
5th Feb	M10	22 Feb	6 Feb to 5 Mar	1610
5th Mar	M11	22 Mar	6 Mar to 5 Apr	1611
5th Apr	M12/Q4	22 Apr	6 Apr to 5 May	1612

Note 1

To make a payment for a previous tax year, add the relevant year and number 12, for example for the tax year ending 5 April 2015 add 1512

Tell us if you have no payment to make for a month or quarter

Employers

If you have no payment to make for a single or multiple months, you should tell us by completing and submitting an Employer Payment Summary (EPS) for the period(s) concerned. Fill in the box for 'No payment due as no employees or subcontractors paid in this pay period' and enter the relevant dates at the 'No payment dates boxes and/or the Period of inactivity' dates boxes as appropriate. If you don't do this we may ask you to pay what we think is due based on your previous history.

Non-RTI employers and contractors

You should still tell us on or before the payment date if you have no PAYE or National Insurance contributions payment to make for any tax month or quarter. If you don't do this, we may ask you to pay what we think is due based on your previous history.