
Paying HMRC

Payment questions?
hmrc.gov.uk/payinghmrc

All payments of Corporation Tax, and any related interest or penalties, **must be made electronically**. Any of the payment methods shown below are acceptable.

NB: You will need the Corporation Tax payment reference specific to the accounting period (can be found on your payslip)

Recommended ways to pay

- ✓ **Direct Debit**
Pay online by Direct Debit at www.online.hmrc.gov.uk/online
Login, or register and enrol, then follow the *Direct Debit payment* link from the *Main menu*.

- ✓ **BillPay**
You can also pay by debit or credit card over the internet.
Go to www.santanderbillpayment.co.uk/hmrc and follow the guidance.

- ✓ **Direct payment**
Using the internet or phone, provide your bank or building society with the following information to make a Direct Payment:
 - Payment amount
 - sort code 08-32-10
 - account name 'HMRC'
 - account number 12001039
 - use the correct payment reference for the accounting period (shown on your payslip)

Other ways to pay

- **Your bank**
If the service is offered, take your payslip and payment to any branch of your bank. Any cheque must be drawn on your bank, and made payable to:
'HM REVENUE & CUSTOMS ONLY (*write your payslip reference*)'

- **Post Office**
You can pay at any participating Post Office by **debit card** or **cheque**, made payable to **'POST OFFICE LTD'**. Please note, **cheques must be accompanied by a bank giro credit payslip** and should have the company name and appropriate payment reference noted on the reverse.