

How to pay

Pay electronically

We recommend that you make payment electronically by BACS or CHAPS. To do this, please phone us on **01236 785 226** to obtain the bank details and a unique reference number.

Please do not use this phone number for any other reason.

You will need your completed form HO101 to hand when you call. Afterwards, tick the box *I have paid by BACS/CHAPS* in the declaration and send your completed HO101 to the address shown on the right.

Pay by cheque

If you prefer to pay by cheque, please make your cheque payable to 'HM Revenue & Customs only' and put a line through any remaining space on the 'Pay' line. You will need to allow at least 3 working days for the payment to reach us.

What to do next

Please send the completed form (with your cheque if appropriate) to:

HM Revenue & Customs Cumbernauld Accounting Team

Room ELG.03
Accounts Office
St Mungo's Road
Cumbernauld
G67 1YZ

We will acknowledge receipt of your payment using the address you have provided on page 1.