



Business tax account

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BETA This is a trial service for PAYE for employers.

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Period 6 Jun to 5 Jul 2025

Month 3 PAYE statement

Due date 22 July 2025

Monthly summary amount due

Total charges	£2,729,328.55
Total credits	£12,737.93
Total payments	£2,716,590.62
Total amount due	£0.00

Charges

Full Payment Submission (FPS)

Charge type	Charge amount
Income Tax	£1,590,155.77
Student and Postgraduate Loan Deductions	£21,967.00

User name

Aaron Hall

Your information

Employer scheme name:
SMARTWORK.COM LTD

Employer PAYE reference:
034/VA10818

Accounts Office reference:
034PG00178415

Variable Direct Debit set up:
No

Payment plan set up:
No

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PAYE for employers records

Charge type	Charge amount
Employer's NICs	£855,521.71
Employees' NI deductions	£235,314.07
Total amount due from FPS	£2,702,958.55

Employer Payment Summary (EPS)

Charge type	Charge amount
Apprenticeship Levy	£26,370.00
Total amount due from EPS	£26,370.00
Total charges	£2,729,328.55

Credits

Employer Payment Summary (EPS)

Charge type	Credit amount
Employment Allowance bill for month 3, 2025 to 2026	£10,500.00
Statutory Maternity Pay for month 3, 2025 to 2026	£2,014.40
Total EPS credits	£12,514.40

Other credits

Charge type	Credit amount
Repayment Interest Credit for month 3, 2025 to 2026	£223.53
Total other credits	£223.53

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[Payment history \(/business-account/epaye/payment-history/2025-26\)](/business-account/epaye/payment-history/2025-26)

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PAYE payments

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Expenses and benefits forms

[Payroll Benefits in Kind \(/business-account/epaye/link-router?link=https%3A%2F%2Fwww.gov.uk%2Fguidance%2Fpaying-your-employees-expenses-and-benefits-through-your-payroll&id=payroll-benefits-in-kind-employer\)](/business-account/epaye/link-router?link=https%3A%2F%2Fwww.gov.uk%2Fguidance%2Fpaying-your-employees-expenses-and-benefits-through-your-payroll&id=payroll-benefits-in-kind-employer)

Charge type	Credit amount
Total credits	£12,737.93

Payments

Payment	Payment amount
18 Jul 2025	£635,564.57
17 Jul 2025	£1,265,314.30
23 Jun 2025	£220.39
20 Jun 2025	£784,874.27
17 Apr 2025	£30,617.09
Total payments	£2,716,590.62

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[File P11D, P11D\(b\) and P46\(car\) forms](#)

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[Amend P11D form \(/submissions/new-form/tell-hmrc-about-changes-to-p11d-expenses-and-benefits\)](#)

[Amend P11D\(b\) form \(/submissions/new-form/declare-amendments-to-class-1a-national-insurance-contributions-p11db\)](#)

PAYE services

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