

PayPartners SME New Business HMRC Registration

You will need to register as an employer with HM Revenue and Customs (HMRC) when you start employing staff, or using subcontractors for construction work. You must register even if you're only employing yourself, for example as the only director of a limited company.

You must register before your first payday. It can take up to 5 working days to get your employer PAYE reference number. You cannot register more than 2 months before you start paying people.

You can pay employees before you get your employer PAYE reference number, you should:

1. Run payroll.
2. Store your full payment submission.
3. Send a late full payment submission to HMRC.

Most limited companies with 1-9 directors can register online.

<https://www.gov.uk/register-employer>

Existing businesses transferring payroll to PayPartners

You will most likely be registered for PAYE. Please pass on your PAYE reference number and Accounts Office reference number to PayPartners.

Authority for Agent to deal with HMRC

PayPartners will need your permission to complete certain online filing requirements. For this to happen we request you complete form **FBI2** "Authorising your Agent to use PAYE/CIS Online services (Internet)"

You may also wish to give PayPartners authority to allow HMRC to exchange and disclose information on matters in relation to PAYE. For this to happen we request you complete form **64-8** "Authorising your agent"

These two forms are available for download from [HMRC.gov.uk](https://www.hmrc.gov.uk) and should be forwarded to PayPartners once completed.

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Details required for registering a new business

Business name	
Business address	
Business telephone number	
Nature of business	
Date trading commenced	
Business type	Sole Trader/Partnership/Ltd Company
Sole Trader name & National Insurance number	
Partnership names & National Insurance numbers	1
	2
	3
Limited Company registration number	
Limited Company date of incorporation	
Limited Company Directors names & National Insurance numbers	1
	2
	3