

Online forms to help your business

CA5601

As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your [Local AIMS Accountant](#).

You communicate in the way that works best for you



Find your
local accountant



Call us on
020 7616 6629



Email us



We will call you

Your initial consultation is FREE and with no obligation on your part



Please fill in this form and send it to HM Revenue & Customs, NIC&EO, Self-employment Services, Benton Park View, NEWCASTLE UPON TYNE, NE98 1ZZ. Instruction to your bank or building society to pay by Direct Debit - Reference, enter your National Insurance number. Detach and keep the Direct Debit guarantee.

1 Name
Title Mr, Mrs, Miss, Ms or other
First name(s)
Surname
2 Address
Postcode
3 Phone
Home
Mobile
4 Date of birth DD MM YYYY
5 National Insurance number

6 If you have not already told HMRC please tell us the date you started self-employment, otherwise leave blank DD MM YYYY
7 Would you like us to collect any Class 2 NICs due with the first Direct Debit payment?
8 When do you want us to collect payments?
Small Earnings Exception (SEE)
9 I hold a SEE certificate and I would like to pay Class 2 NICs voluntarily by Direct Debit from
10 I confirm that I have received information from DWP about my State Pension entitlement, including the number of qualifying years I have to date.

Do not detach

Instruction to your bank or building society to pay by Direct Debit



Please fill in this form in capital letters using a black ballpoint pen and send it to HM Revenue & Customs, NIC&EO, Self-employment Services, Benton Park View, NEWCASTLE UPON TYNE, NE98 1ZZ.



Name(s) of account holder(s)

Service user number
9 9 1 1 3 3

Bank/building society account number

Reference

Branch sort code

Instruction to your bank or building society

Please pay HM Revenue & Customs Direct Debits from the account detailed in this instruction, subject to the safeguards assured by The Direct Debit Guarantee. I understand that this instruction may remain with HM Revenue & Customs and, if so, details will be passed electronically to my bank/building society.

Name and full postal address of your bank or building society

To: The Manager Bank/building society
Address
Postcode

Signature
Date DD MM YYYY

Banks and building societies may not accept Direct Debit instructions for some types of account

This guarantee should be detached and retained by the payer

The Direct Debit Guarantee



- This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits
If there are any changes to the amount, date or frequency of your Direct Debit HM Revenue & Customs will notify you 10 working days in advance of your account being debited or as otherwise agreed.
If an error is made in the payment of your Direct Debit, by HM Revenue & Customs or your bank or building society you are entitled to a full and immediate refund of the amount paid from your bank or building society - If you receive a refund you are not entitled to, you must pay it back when HM Revenue & Customs asks you to
You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

— Do not detach —



How payments will be made

First payment

In most cases contributions due from the start of your self-employment will be collected with the first payment from your bank or building society.

If you have asked us to collect contributions due from the start of your self-employment with the first Direct Debit, the payment may cover more than one month.

If you do not want to pay by Direct Debit from the start of your self-employment or we cannot arrange this, your Direct Debit will start from a current date.

We will send you a payment request for any contributions due from the start of your self-employment to the date

your Direct Debit begins. It can take at least 21 days to set up a Direct Debit with your bank or building society, but we will write to you in advance and confirm the date of the first payment.

Subsequent payments:

- will be collected for as long as you want, and
- will be deducted from your account on or up to three working days after the second Friday of each month except where a bank holiday causes a change in this arrangement.

If you choose to pay monthly, payments will be collected four months in arrears. Each payment will cover either four or five contribution weeks depending on the number

of Sundays in the preceding tax month. Please make sure you have enough funds in your account on the second Friday of each month.

If you choose to pay six-monthly each payment will cover 26 or 27 weeks depending on the number of Sundays in the preceding tax months.

Payments will be collected on or up to three working days after the second Friday in January and July. Please make sure you have enough funds in your account on the second Friday of each month.