



HM Revenue
& Customs

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

Annual accounting

If you're applying for VAT registration, or if you want to tell HM Revenue and Customs (HMRC) of an option to tax send this form to:

BT VAT
HM Revenue and Customs
BX9 1WR

Or you can email scanned copies of this form to:
optiontotaxnationalunit@hmrc.gov.uk

Names of account holders

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| |

Bank/building society account number

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|--|--|--|--|--|--|--|--|--|--|
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Branch sort code

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|--|--|--|--|--|--|--|--|--|--|

Name and full postal address of your bank or building society

| | |
|-----------------|-----------------------|
| To: The Manager | Bank/building society |
| Address | |
| | |
| Postcode | |

Originator's identification number

| | | | | | |
|---|---|---|---|---|---|
| 9 | 9 | 0 | 2 | 9 | 6 |
|---|---|---|---|---|---|

VAT Registration Number

| | | | | | | | | | |
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Instruction to your bank or building society

Please pay HMRC 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 HMRC and, if so, details will be passed electronically to my bank/building society.

| |
|------------|
| Signatures |
| |
| Status |
| Date |

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 HMRC will notify you 3 working days in advance of your account being debited or as otherwise agreed. If you request HMRC to collect a payment, confirmation of the amount and date will be given to you at the time of the request.
- If an error is made in the payment of your Direct Debit, by HMRC 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 HMRC 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.