**Receipt classification questionnaire**

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| **Name of sponsoring department, Sponsor Team Details, and the name of someone who could provide further information or clarification of answers if required** |
| **Name of the charge being introduced** |
| 1. Please briefly describe the policy rational for introducing the charge |
| 1. Is there a receipt to government?

If Yes, go to question 3. If No, go to question 4 |
| 1. Does the government, through legislation, require a transfer of funds between two organisations in the private sector? Is the charge part of recovering costs of a government regulatory service?
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| 1. Do the payers of the charge have a reasonable means of avoiding the payments (i.e. does the payer pay the charge only voluntarily through choice)?
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| 1. What does the payer of the charge get in return (or for transferring funds if there are no government receipts)? Please describe any goods or services that the payer may get for paying the charge.
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| 1. How are the levels of the charge determined or calculated (e.g. does the charge partially or fully cover, or exceed costs of work undertaken by Government for individual charge payers, is the total charge determined by averaging costs across all payers, is another factor such as turnover, profitability, number of members, employees, etc used, is there an auction process involved, etc)?
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| 1. Please give details of costs that are included in setting the charge levels?
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| 1. Are there any repercussions of failing to pay (e.g. does the entity has to pay fines or penalties)?
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| 1. Does the payer of the charge, pay to have access to a tangible or intangible asset owned by government?
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| Please set out any details about the charge that may not be covered above. |

The completed questionnaire and any supporting information should be sent to your HM Treasury Spending Team who will then pass it on to the classification branch in the Government Financial Reporting (GFR) team.

**Note**: This questionnaire is only used to distil down the relevant information required to reach a classification decision for National Accounts purposes and the Treasury or the ONS may require additional information or clarification of information given. This questionnaire should not in any way influence policy objectives, nor should it be seen as a guide on how to design fees.