



HM Revenue  
& Customs

## VAT Online Services



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

Please fill in the whole form using a ball point pen and send it to:

HM Revenue and Customs  
Direct Debit Support Team - VAT2  
DMB 612  
BX5 5AB

Service user number

9 1 8 1 7 9

Name(s) of account holder(s)

THE GBC PENSION SCHEME

VAT registration number

9 7 0 0 3 1 3 5 2

Bank/Building society account number

0 4 6 9 0 0 7 7

Branch sort code

2 3 8 3 9 6

### Instruction to your bank or building society

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

Name and full postal address of your bank/building society

To: The Manager

Bank/Building society

ALLIED IRISH BANK

Address

ST. JAMES' HOUSE

CHARLOTTE STREET

Postcode

LANCASHIRE M1 4DZ

Signature(s)

Status

Date

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

VATC9

HMRC 04/18

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 and Customs will notify you 10 working days in advance of your account being debited or as otherwise agreed. If you request HM Revenue and Customs 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 HM Revenue and 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 and 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.

## Terms and conditions

These are the terms and conditions for paying VAT due on returns by Direct Debit (DD).

To pay by DD you first need to have registered and enrolled for the online VAT return service either through the Government Gateway or the HMRC website.

You must use the online VAT Online return service for returns where a DD is to be collected. You must comply with the separate terms and conditions for that service.

You must ensure that your bank or building society will accept Direct Debit Instruction (DDI) for your nominated account. DD collections can only be made subject to their acceptance of the DDI.

The submission of a DDI will act as confirmation that you accept and will comply with these terms and conditions.

When submitting a DDI online, you must be authorised to sign for the account. You must be the sole signatory of the account, one of multiple signatories of the account, or authorised to sign on behalf of all the other signatories. You must also be acting in accordance with the mandate you have with your bank or building society.

The account from which your DD is to be collected must be a sterling bank account registered in the UK.

The amount collected will be the net VAT due to HMRC as declared in box 5 of your online VAT return. You must ensure that sufficient cleared funds are available in your account to pay the declared amount on collection day. We will inform you of the date for collection online when you submit your return.

Only the amount declared on your online VAT return will be collected by DD. You must arrange to pay other VAT liabilities (for example, surcharge, penalties or interest) by alternative payment methods.

You could be liable to a financial penalty if your completed return and all of the VAT payable aren't received by the dates they're due. If, for any reason, you're aware that the DD collection will fail, you must use an alternative method to pay by the due date.

The bank or building society account details which you submit for paying VAT due by DD (and any changes to those details notified to us later) will not affect any other bank or building society account details that we may hold for other purposes.

If you pay by DD you may be entitled to additional time for both your online return and payment to reach us.

You can't cancel or amend your DDI through our online service. Instead, you should inform your bank or building society and they will automatically advise us of any changes. This includes where your DDI is being transferred to a different bank or building society, or where it is transferred to a different branch within the same bank or building society. We will only be able to make amendments notified via your bank or building society.

HMRC will remove details of the instruction from our systems in the event of inactivity for a period of 13 months from the setting up of the Direct Debit Instruction, or from the date of the last payment. This is covered by the Dormancy Period rule.

I confirm that I agree to the terms and conditions described above

Signature

Print name

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