



Inland Revenue
Te Tari Taake

IR 365
August 2005

GST – do you need to register?

Introducing goods and services tax

Introduction

This booklet explains whether you have to register for GST and tells you about the advantages and disadvantages of voluntary registration. It also gives a brief outline of how GST works.

If, after reading this booklet you decide to register, there is a *GST registration (IR 360)* form attached to the back of this booklet.

Send it to us at one of the addresses listed on page 21.

If you prefer, you can register online at our website www.ird.govt.nz – go to “Get it done online” and select GST registration.

This booklet refers you to the *GST guide (IR 375)* for more information on GST. If you decide to register, we will send you a copy. The IR 375 is also available on our website www.ird.govt.nz

The information in this booklet is based on current goods and services tax laws at the time of printing.

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Part 1 – About registering

GST is a tax on goods and services supplied in New Zealand by GST-registered persons. It also applies to imported goods and certain imported services. It is generally charged and accounted for at a rate of 12.5%. Anyone who carries on a taxable activity, or who intends to do so from a definite date, may register for GST.

A sole trader, company, partnership, non-profit organisation, non-resident contractor, or any other organisation registered for GST is called a “registered person”.

Registered persons must charge and collect GST from their customers on behalf of the government, file returns, and pay GST to Inland Revenue. They are also responsible for returning GST on certain services they import from a non-resident supplier who is outside New Zealand.

Taxable activities

A taxable activity is any activity carried on continuously or regularly by a business, trade, manufacturer, professional person, association or club.

It includes any activity that supplies, or intends to supply, goods and services to someone else for a consideration (money, compensation, reward) but not necessarily for profit.

Taxable activities do not include:

- working for salary or wages
- being a company director
- hobbies or any private recreational pursuit
- private transactions such as the occasional sale of household or domestic items
- making exempt supplies (see page 8).

Taxable supplies

Taxable supplies are goods and services supplied in New Zealand in the course of conducting a taxable activity. Suppliers charge GST by adding it to the price of their goods and services.

Exempt supplies

GST cannot be charged on some goods and services. These are called exempt supplies.

The most common exempt supplies are:

- renting out property as a private dwelling
- interest you receive
- the sale of donated goods and services by a non-profit body
- certain financial services.

If you would like to know more about exempt supplies, phone us on 0800 377 776 or refer to the *GST guide (IR 375)*. If you decide to register, we will send you a copy.

Calculating turnover

To work out whether you are obliged to register for GST, you need to calculate your annual turnover.

Turnover is the total value of taxable supplies for all your taxable activities, excluding GST. In a normal business it will be the total value of your sales and income. It will also include the value of any grants or subsidies you receive, or barter transactions you make.

You calculate annual turnover on a continuing basis. This means you need to look at both the last 12 months and the next 12 months to determine if you must register for GST.

Who must register for GST?

If you are conducting a taxable activity in New Zealand you must register with Inland Revenue if:

- your annual turnover for this month (including certain imported services you have received), and the last 11 months exceeded \$40,000, or

- your turnover for this month (including certain imported services you have received), and the next 11 months is expected to exceed \$40,000.

Your monthly turnover is a useful indicator of whether your annual turnover is likely to exceed \$40,000. If your turnover reaches \$3,333 per month and you expect to maintain that level all year, you will need to register straightaway.

You are not obliged to register with Inland Revenue if either of the following apply to you.

- Your turnover (including certain imported services) has not exceeded \$40,000 in the last 12 months and you can establish that in the next 12 months it will not exceed \$40,000.
- Your turnover exceeds \$40,000 because you sell plant or other capital assets when you are:
 - ceasing any taxable activity, or
 - substantially and permanently reducing the scale of any taxable activity, or
 - the plant or assets are being replaced.

If you are required to register for GST, you must apply within 21 days of becoming liable. We may charge penalties if you fail to register.

If you are not registered, you must consider your turnover position at the beginning of each month. If your monthly turnover reaches \$3,333 and you expect to maintain that level all year, you will need to register.

Example

Turnover for the 12 months ending 30 June 2004 was \$31,000	Not required to register
Expected turnover to 30 June 2005 is \$35,000	Not required to register
You get new contracts during March 2005	
Expected turnover 1 April 2005 to 31 March 2006 is \$45,000	Required to register within 21 days (by 21 April 2005)

Imported services

Certain imported services are treated as having been supplied by the recipient in the course of a taxable activity carried on by them. The value of those imported services is included in the total value of supplies made by that person for the purposes of determining liability to register for GST.

Even if you don't make any other taxable supplies in New Zealand you may be required to register for GST as a result of receiving more than \$40,000 of certain imported services in any 12-month period. If you are making taxable supplies but fall below the \$40,000 registration threshold, you may still be required to register if you receive certain imported services which, together with the value of the taxable supplies, exceed the registration threshold.

Guidelines for recipients of imported services are available on our website www.ird.govt.nz

Voluntary registration

You are not obliged to register for GST if your taxable activity has an annual turnover of less than \$40,000 but you can register if you want to.

Advantages of voluntary registration

- If you purchase goods and services from a registered person, you will be charged GST and you will be able to claim this back. If you are not registered, you cannot claim the GST charged.
- You can also claim GST if you purchase secondhand goods from someone who is not registered and you use these goods in your activity.
- Completing regular returns helps keep your records up-to-date and accurate.
- GST on any set-up costs paid by an individual on behalf of a company before it is established can be claimed back by the company once it is incorporated.

Disadvantages of voluntary registration

- You have to account to Inland Revenue for GST on all of your taxable supplies, including grants and subsidies.
- Complying with GST requirements takes time.
- You cannot claim any GST paid on expenses relating to exempt supplies, see page 8.
- When you stop your registration (either because your business ceases or your turnover falls under the \$40,000 threshold) you have to pay GST on the open (current) market value of any business assets that you keep for private use. If you acquired the asset before 1 October 1986, the adjustment would be the lesser of cost price and the open (current) market value.

Backdating your GST registration

If you are registering for GST your registration is effective from the date you apply (or in some instances, a future date). However, in exceptional circumstances, you can apply for your registration to be effective from a date in the past.

Backdating may be approved if you can show that it would be unfair not to make your registration effective from the date you've requested. Examples of what we would consider include:

- whether you had legitimate reasons for not registering earlier
- whether you have kept accurate accounting records of the supplies you have made over the period.

Please attach a letter to your registration form telling us why you want your registration backdated.

Branches and divisions

If you are registered for GST and you operate your business in separate branches or divisions, you can register each branch or division separately.

Each branch or division must have its own accounting system and either:

- be in a different location, or
- carry out different activities.

Please attach a letter to your registration form.

Corporate customers

You will be a customer of Inland Revenue Corporates if:

- your registration is part of a business or group with a turnover exceeding \$100 million, or
- you are a public or local authority, or
- your industry has specific tax legislation, for example, banking, insurance, mining or forestry industries.

Non-residents

Anyone who is a non-resident of New Zealand for tax purposes must register for GST if:

- they carry on (or intend to) a taxable activity in New Zealand, and
- their turnover in New Zealand from the supplies of this activity is (or is expected to be) over \$40,000 in any 12-month period.

A non-resident may also voluntarily register for GST if their turnover is less than \$40,000.

There are special rules for determining whether a person is a tax resident and whether taxable supplies occur in New Zealand. If you are based overseas and you are considering contracting in New Zealand, contact our Non-resident Contractors' Team in Wellington:

Phone 04 802 6056

Fax 04 384 5883

or you can write to them at:

PO Box 2198

Wellington

Entertainers and sportspeople in New Zealand who want to perform publicly should contact our Non-resident Entertainers' Team in Auckland with any queries:

Phone 09 367 1329

Fax 09 377 1159

or you can write to them at:

PO Box 5542

Wellesley Street

Auckland

Part 2 – Paperwork

Accounting for GST

The way you account for GST is called your accounting basis. You have three options:

- payments basis
- invoice basis
- hybrid basis.

Choose the basis that suits you best when you register for GST, by completing Question 10 of the *GST registration (IR 360)* form. You will automatically be put on the invoice basis if you do not make a choice, or do not complete the application at Question 10 of the IR 360.

Payments (or cash) basis

On the payments basis you generally account for GST in the taxable period in which you make or receive payment.

Example

Philippa sells paper supplies to Folders and Files on 16 January 2005, and issues a tax invoice on the same day. Folders and Files makes payment on 4 February 2005. Philippa uses the payments basis, so she accounts for the GST on the sale in the taxable period covering 4 February 2005.

A registered person can use the payments basis if:

- the total value of taxable supplies for the last 12 months was \$1.3 million or less, or
- the total value of taxable supplies is not likely to exceed \$1.3 million in any period of 12 months beginning on the first day of any month, or
- the registered person's turnover is more than \$1.3 million. They must apply in writing and Inland Revenue must be satisfied that the payments basis is appropriate because of the nature, value and volume of their taxable supplies.

The payments basis is suitable for a small business that currently uses a cash accounting system.

For more help

For more information on how to use a cashbook to account for GST, please read our *Smart business (IR 320)* booklet. To order a copy, see page 20.

Invoice (or accruals) basis

On the invoice basis you must generally account for GST in the earlier taxable period in which you:

- issue or receive an invoice, or
- receive or make any payment.

Example

Owen sells coffee machines to Coffee Culture on 8 January 2005 and issues a tax invoice on the same day. Coffee Culture makes payment on 5 February 2005. Both Owen and Coffee Culture account for GST on the invoice basis. They both account for GST in the taxable period covering 8 January 2005.

Hybrid basis

The hybrid basis can be used by any registered person who requests it. It is a combination of the invoice and payments methods. If you choose the hybrid basis you account for GST on your sales (income) using the invoice basis, but claim the GST on your expenses (purchases) using the payments basis.

Example

Barbara sells sheepskins to Barn Bargains on 15 January 2005 and issues a tax invoice on the same day. Barn Bargains pays for the sheepskins on 14 February 2005. Both Barbara and Barn Bargains use the hybrid basis.

Barbara accounts for GST in the period covering 15 January 2005, and Barn Bargains claims the GST in the period covering 14 February 2005.

Note

You can change your accounting basis after you have registered, but you need to put your request to us in writing.

Taxable periods

A taxable period is the period covered by a GST return. You prepare GST returns to account for GST. There are three taxable period options:

- one-monthly
- two-monthly
- six-monthly.

By completing Question 11 of the *GST registration (IR 360)* form you can choose the taxable period you wish to use, as long as you meet the requirements for using that taxable period.

One month period

A one month taxable period is available to **all** registered persons. It benefits people such as exporters who regularly get refunds.

The law requires registered persons who make, or are likely to make, taxable supplies exceeding \$24 million in any 12 months to adopt a one month taxable period.

Two month period

This is the standard taxable period. If you do not choose your taxable period at Question 11 you will automatically be allocated a two month period.

Six month period

A six month taxable period is available if the total value of taxable supplies made in any 12 months is not likely to exceed \$250,000. This option may reduce the workload for small businesses who would otherwise have to file returns every two months.

When you register for GST, choose your taxable period carefully. If you know that your first return or couple of returns will be refunds, and you choose a six month return period, you will have to wait six months for your refund.

You can start off with a one or two month return period and then change to say, a six-monthly period if you wish, but you need to apply to us to change your taxable periods.

If you want to have your taxable periods matched up with your annual income tax balance date (usually 31 March), you can choose to do this at Question 12 of the IR 360 form.

Claiming back GST

To claim the GST you have paid for your activity, you need to complete a GST return. However, to include the amount in your return, you must (in most circumstances) hold a tax invoice for the supply. The times you do not need a tax invoice to claim GST are explained fully in the *GST guide (IR 375)*.

Tax invoices

A tax invoice is a legal document which shows the GST charged on a transaction. You must hold a tax invoice to claim a GST credit for a supply of more than \$50 (including GST). Tax invoices must show certain information, which is also fully explained in the *GST guide (IR 375)*.

Where the supply is \$50 or less, a tax invoice is not required. However, you must keep some record of payment and details of what was purchased.

Due dates for filing GST returns

We will send you a GST return before the end of your taxable period. You have until the due date shown on the return to get the form and any payment to us.

The due date is the **last working day** of the month following the end of your taxable period. The only exception is if your GST return has a due date at the end of December—in this case it will actually be due on 15 January of the next year. Your return will be due on the last working day before a weekend or public holiday.

Electronic filing

You can file your GST returns online at www.ird.govt.nz

Receiving GST refunds

If you want to have any GST refunds direct credited to your bank account fill in Question 18 of the *GST registration (IR 360)* form. Direct credit has several advantages over cheque refunds:

- you get your refund faster
- your cheque can't get lost in the mail or go to the wrong address
- you don't have to go to the bank to deposit your cheque
- you don't have to wait for the bank to clear the cheque.

Remember to let us know if you change your bank account. You can do this by filling out a *Direct credit authorisation (IR 587)* form—see page 20 for how to order a copy.

What a registered person must do

GST-registered persons have certain responsibilities. If you fail to meet these, we may charge you penalties. You must:

- Account for GST on taxable supplies made and received.
- Complete GST returns and pay tax owing by the due date.
- Supply tax invoices to registered persons within 28 days of being asked to do so.
- Tell us about any changes, such as a change of address, taxable activity, accounting basis (especially if you no longer qualify for the payments basis) or taxable period.
- Tell us within 21 days of stopping **all** taxable activities.
- Keep adequate records in New Zealand, in the English language. If you want to keep your records outside New Zealand or in another language, you must apply to us in writing for approval to do so.

Completing the GST registration form

If you are required to register, or wish to apply for voluntary registration, fill in the *GST registration (IR 360)* form at the back of this booklet. If you prefer, you can register online at our website www.ird.govt.nz

- If you are registering a new partnership or company you will also need to apply for an IRD number by using an *IRD number application – non-individual (IR 596)* form (see page 20).
- If you are an employer, a self-employed person, or a close company, we are required to supply the business description at Question 8 to the Accident Compensation Corporation (ACC).

To get an accurate business description, use the book *Determining your business industry description and code (ACC 410)*. Please read the notes for guidance in that book to help you choose. If you need a copy, phone 0508 222 995 or look at www.businessdescription.co.nz

Please show both the business description and the code number at Question 8.

- To apply for the payments or hybrid basis of accounting, tick the appropriate circle and complete application details at Question 10 of the registration form.
- To apply for a one or six month taxable period, tick the appropriate circle and complete application details at Question 11.
- At Question 16 we highlight what you will need to do when you are registered for GST. We ask you to complete three questions to assist us in understanding what information and services you might find useful. We may contact you to discuss how we can be of assistance.
- Send your completed registration form to us at one of the postal addresses on page 21.

What happens next?

Once we have checked the details on the registration form, we will send you a notification and a *GST guide (IR 375)*. Your notification will show your:

- registration number (which will usually be the same as your IRD number)
- date of registration
- taxable period, accounting basis, and the date your first return is due.

We automatically send you your GST returns. You need to complete and post them by the due date.

If you are not required to register for GST

After having read the information in this booklet, you may have determined that you are not required to register for GST and also decide you will not want to make a voluntary registration.

However, if you have a newly formed partnership, company or other organisation, you may need to tell us that you are running a business and you need to apply for an IRD number. This is to ensure that you receive the correct tax returns at the end of the financial year.

For more help

If you need more information before deciding whether to register, please phone us on 0800 377 776.

If you are a Corporates customer and need more information, phone Corporates on 0800 443 773.

Non-residents—phone us on the numbers listed on page 12.

Part 3 – Services you may need

How to contact us

If you have any questions about anything in this booklet, please call us on 0800 377 776.

Call recording

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all telephone calls received through our call centres. Please visit our website www.ird.govt.nz or contact us on 0800 377 774 for further information about our call recording policy and how you can access your recorded information.

Inland Revenue's website

Visit our website www.ird.govt.nz for detailed information about tax and social policy, access to our booklets, returns, forms, newsletters and public rulings, and a variety of interactive online services.

We regularly add new services to our site. You can register to get updates about these by clicking on **What's new** on the homepage.

INFOexpress

INFOexpress is our automated telephone service. You can use INFOexpress to:

- order Inland Revenue forms, guides, and taxpacks
- get up-to-date account balances and request statements for income tax, GST, PAYE deductions, student loans, and child support
- follow the progress of your tax refund
- calculate your tax or work out your rebate claim entitlements
- find out about family assistance entitlements
- request a summary of earnings or a personal tax summary
- find out about student loan interest write-offs.

You can order stationery (forms and guides) and request personal tax summaries using our interactive voice response system (IVR). This lets you use your voice instead of keying in numbers on your telephone's keypad. For all other services you'll need to use a touch tone phone and key in numbers for options. Remember to have your IRD number handy.

It's also helpful if you know the number or name of any forms or booklets you are ordering. For personal information, such as account balances, you'll also need an INFOexpress PIN. You can get a PIN by phoning 0800 257 777 and following the instructions given.

You can phone INFOexpress for the following services between 6 am and 12 midnight, seven days a week.

- Forms and guides (IVR) 0800 257 773
- Request a personal tax summary (IVR) 0800 257 444
- Request a taxpack 0800 257 772
- Request a summary of earnings 0800 257 778
- Apply for a student loan interest write-off 0800 257 999
- All other services 0800 257 777

Postal address

If you live in:

Northland

send this form to:

Inland Revenue
Southern Processing Centre
PO box 3753
Christchurch

other North Island areas

send this form to:

Inland Revenue
Central Processing Centre
PO box 39010
Wellington

Auckland

send this form to:

Inland Revenue
Northern Processing Centre
PO box 761
Hamilton

the South Island

send this form to:

Inland Revenue
Southern Processing Centre
PO box 3753
Christchurch

Tax Information Bulletin (TIB)

The TIB is our monthly publication containing detailed technical information about all tax changes. You can find it on our website www.ird.govt.nz

Business tax information service and Māori Community Officers

Inland Revenue offers a free business tax information service to new businesses and organisations to help them meet their tax responsibilities. This service is available to both individuals and groups.

Most Inland Revenue offices also have a Māori Community Officer who can assist Māori organisations and individuals with their tax responsibilities.

Our advisors will tell you:

- which taxes you need to know about
- what records you need to keep
- how to complete your tax returns (for example, GST and employer returns)
- when to file returns and make payments.

To find out more about these services or to arrange an appointment, go to our website www.ird.govt.nz or phone us on 0800 377 774.

We also have a *Smart business (IR 320)* booklet that explains basic tax responsibilities and record keeping.

For more help

You do not have to be GST-registered to use these services. For more information phone us on 0800 377 774, or consult a business advisor, accountant or other tax agent.

Privacy Act 1993

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with Work and Income, the Department for Courts, the Ministry of Education, the Accident Compensation Corporation, or their contracted agencies. Information may also be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by phoning us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

If you have a complaint about our service

We're committed to providing you with good service. If there's a problem, we'd like to know about it and have the opportunity to fix it.

If you have a complaint, the quickest and easiest way to resolve it is usually with the staff member you've been dealing with. If you're not satisfied, ask to speak to their manager.

If you're still not satisfied, we have a Complaints Management Service that can take a fresh look at your complaint. You can call toll-free on 0800 274 138 between 8 am and 5 pm weekdays, go through our website www.ird.govt.nz or put your complaint in writing and send it to the Complaints Management Service, Inland Revenue, PO Box 1072, Wellington.

If you disagree with how your tax has been assessed, you may need to follow a formal disputes process. For more information, read our factsheet *If you disagree with an assessment (IR 778)*. You can get this from our website or by phoning INFOexpress.



GST – do you need to register? (IR 365)

IRD number

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If the person or the entity registering doesn't have an IRD number, complete and attach an IRD number application form with this registration

Print the full name of the person or entity, for example, partnership, trust or society, or the registered name of the company (do not show a trade name).

If the trade name is different from the name shown above, print it here.

Print the street address of the place of business (do not show a box number).

Street address

Suburb or RD Town or city

Print your usual postal address if it is different from the street address.

Street address or PO Box number

Suburb, RD or box lobby Town or city

If you use a tax agent to prepare your GST returns do not show their address here. Please ask them to give us the address for your GST mail.

Print contact telephone number(s).

<input style="width: 90%; height: 20px;" type="text"/>	<input style="width: 90%; height: 20px;" type="text"/>	<input style="width: 90%; height: 20px;" type="text"/>
Business	Mobile phone or after hours	Fax

Business description and code.

Use the book Determining your business industry description and code (ACC 410). For a copy, phone 0508 222 995 or look at

Code					
<input style="width: 100%; height: 100%;" type="text"/>					
Business description					

Was your total turnover (taxable supplies) in the more than \$40,000?

Yes No

Office use only

R V

Do you expect your turnover for the to be more than \$40,000?

Yes No

If you answered "No", you are applying for voluntary registration.

Tick to show the GST accounting basis you want to use.

- Payments (cash) basis—complete the application below**
Account for GST when you receive a payment. Claim GST when you pay for your purchases and expenses.
- Invoice (accruals) basis—(go to Question 11)**
Account for GST when you issue an invoice or receive a payment, whichever comes first. Claim GST when you receive an invoice for your purchases and expenses.
- Hybrid basis—(go to Question 11)**
Account for GST when you issue an invoice or receive a payment, whichever comes first. Claim GST when you pay for your purchases and expenses.

Application to account for GST using the payments basis

Tick the option which shows why you wish to adopt the payments basis of accounting for GST.

- We are a non-profit body.
- The total value of taxable supplies in:
 - the last 12 months was not more than \$1.3 million, or
 - the next 12 months is not likely to be more than \$1.3 million.
- If you expect to exceed \$1.3 million in a 12-month period, please give details below why the payments basis would be most appropriate. Take into account the nature, volume and value of taxable supplies and the type of accounting system used.

Tick to show how often you want to file GST returns.

- One-monthly—complete the application over the page
- Two-monthly—(go to Question 12)
- Six-monthly—complete the application over the page

Application for alternative taxable period

Tick the option that applies to you.

- I/We wish to adopt a one month taxable period.
- I/We must adopt a one month taxable period because the total value of taxable supplies will exceed or is likely to exceed \$24 million in any 12 months.
- I/We wish to adopt a six month taxable period because the total value of taxable supplies in:
- the last 12 months did not exceed \$250,000, or
 - the next 12 months is not likely to exceed \$250,000.

Do you want to match up your taxable period with your annual income tax balance date (usually 31 March)?

Yes No

Print your balance date here

Day			Month			Year			

From what date do you wish to for GST? (This is normally the date you apply from or can be a future date in some instances).

Day			Month			Year			

Do you make exempt supplies?

Yes No

Most common exempt supplies include:

- renting out domestic property as a private dwelling
- interest you receive
- the sale of donated goods and services by a non-profit body
- financial services.

Are you an exporter?

Yes No

Are you an importer?

Yes No

- keep records detailing your income and expenses
- work out the GST on your income and expenses
- complete and file GST returns
- pay any GST owing to Inland Revenue.

Will you be using an accountant or tax professional to prepare or help you with your GST returns?

Yes No

Have you worked with GST in New Zealand before?

Yes No

Initially, how difficult or easy do you think you'll find it to carry out all of the above tasks?

Very difficult Quite difficult Quite easy Very easy

Print the full name of the person who will be preparing the GST returns.

First name(s)

Surname

Contact telephone number

If at any time you expect a GST refund how do you want it paid? Tick one option.

To my bank or other deposit account. (We recommend this.)

Bank		Branch		Account number			Suffix		

If your suffix has only two numbers, leave the last space blank.

Name of account

By cheque. (Cheques will be made out to the name you show at Question 3.)

I declare that the information given on this form is true and correct.

Signature

Date

. We may exchange information about you with other government departments or their contracted agencies. You may ask to see the personal information we hold about you by phoning us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.