

## Application for deferment of payment of Class 2 and/or **Class 4 National Insurance contributions (NICs)**

6 April 2013 to 5 April 2014

## Completing this form

Please read the CA72B Notes that came with this application form before you fill it in. This application form applies to the 2013-14 tax year only. You must apply for deferment of payment of Class 2 and/or Class 4 NICs each tax year using a **new** application form. Please use capital letters and write clearly in black ink.

If your self-employed profits or gains fall below £5,725 do not complete this form. Instead, you should claim Small Earnings Exception (SEE). For more information about claiming SEE go to www.hmrc.gov.uk/forms/cf10.pdf

Personal details	
Title - enter Mr, Mrs, Miss, Ms or other title	Date of birth DD MM YYYY
Surname	Phone numbers including area code
	Home
First name(s)	
	Office
Address	
	Mobile
	National Insurance number
Postcode	
Earnings as an employee  Class 1 NICs will normally be paid on this income.  Enter all earnings (actual or estimated) as an employee.  If your gross earnings are more than £41,450 only insert £41,450.  £  • 0 0  Please give the nature of your employment	Are you a director with this employment?  No  Yes  The date your employment started DD MM YYYY
Has the employment ended?  If the employment has ended please give the following information before continuing at 'Earnings from self-employment'.  On what date did the employment end? DD MM YYYY	The amount of earnings during this tax year  f 0 0  The amount of Class 1 NICs paid during this tax year
	£ 0 0

These are separate from the earnings as an employee given on page 1 and Class 2 NICs would normally be paid.  Enter all earnings (actual or estimated) from self-employment. If your gross earnings are more than £41,450 only insert £41,450.  £  • 0 0  If your self-employed profits and gains fall below £5,725, please read the information on page 1 about SEE.  Name of your Self Assessment office	Your Self Assessment tax reference number (this is your Unique Taxpayer Reference or UTR)  State the nature of your self-employment  The date your self-employment started DD MM YYYY	
<ul> <li>I would like HM Revenue &amp; Customs to deal with a third party. Tick if appropriate You need to provide written consent by completing and attaching form 64-8. You can find details of how to get form 64-8 in the accompanying notes under 'Third party applications'.</li> <li>I apply for deferment of payment of Class 4 (and if appropriate Class 2) NICs, as determined by HM Revenue &amp; Customs, National Insurance Contributions &amp; Employer Office, under the Social Security Contributions and Benefits Act 1992 and Social Security and Contributions and Benefits (Northern Ireland) Act 1992, for the 2013-14 year only.</li> <li>I understand that where part of my Class 4 liability has been deferred, I will be required to pay Class 4 NICs at the additional Class 4 percentage rate on all profits and gains above the Lower Profit Limit. The NICs rates are published online. Go to www.hmrc.gov.uk/rates/nic.htm</li> <li>I will provide the information which may be needed to calculate the amount of any outstanding NICs.</li> <li>I will pay arrears within 28 days of the demand.</li> <li>I accept that consideration will not be given to further deferment applications if a liability remains unpaid.</li> <li>Signature</li> </ul>		
Date DD MM YYYY		
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## What to do now

Make sure you have signed and dated the Declaration above and send the completed form to:
HM Revenue & Customs
National Insurance Contributions & Employer Office
Deferment Services
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

## Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to **www.hmrc.gov.uk/charter**