



HM Revenue
& Customs

Application to pay voluntary National Insurance contributions

MR Michael Example
XXXXX
XXXXXXXX
~~WATERFORD~~
XXXXXX
IRELAND

000501

National Insurance contributions
and Employer Office
HM Revenue and Customs
BX9 1AN

Telephone +44 191 203 7010 from abroad
03002 003 500 from UK

National Insurance number AB123456A

Date 15 September 2025

Thank you for applying to pay voluntary Class contributions.
For the period 06/04/2008 to 05/04/2025 the amount due is £1522.30.

If you are still abroad

Pay the amount due as soon as possible. This letter tells you how you can pay.
If you don't pay voluntary contributions for two consecutive tax years we will not contact you about future voluntary contributions.

If you have returned to the UK

You don't need to pay the amount due, but let us know the date of your return and we will write to you again.

Payment slip: send this payment slip and your cheque, made payable to 'HM Revenue and Customs', to the address at the top of this letter.

MR MICHAEL EXAMPLE

National Insurance number AB123456A

Print your name if different from above.

I enclose a cheque for £1522.30 for Class NICs for the period 06/04/2008 to 05/04/2025.

Signature

Date

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What to do now

Paying by cheque through the post

Make your cheque payable to 'HM Revenue and Customs only' followed by the reference number shown on your original payslip, or your National Insurance number.

Don't fold your cheque or fasten it to any notes or papers you are sending in the same envelope.

Send your payment to:

HM Revenue and Customs

National Insurance Contributions and Employer Office

BX9 1AN

Allow 3 working days for the payment to reach HMRC. If you want a receipt, include a note asking for one.

If you don't have an HMRC payslip. Include a note with:

- your name, address and telephone number
- your reference number, which was shown on your original payslip, or your National Insurance number
- how much you're paying

The following links will give you further information about other ways to pay

www.gov.uk/pay-voluntary-class-3-national-insurance or www.gov.uk/pay-class-2-national-insurance

If you need a reference number you will need to contact us on 0300 200 3500.

Overseas payments

If you're paying from abroad, the account you pay into depends on whether you're using a UK or non-UK account.

Account type	Sort code	Account number
UK	20 20 48	30944793
Account type	Account number (IBAN)	Bank Identifier Code (BIC)
Non-UK	GB49BARC20204830944793	BARCGB22

For either account, pay to account name 'GBS Re NICO Receipts HMRC'.

Reference number

If you're paying from overseas, use your National Insurance number followed by 'IC', your surname then your initial.

Example

If your name is Anne Jones, you'd write the reference as QQ123456AICJONESA

If you're an employer paying for an employee living abroad, you should use your 13-character employer number.