SK Tax Service
Seafarers Tax Advice Since 1989

SK Tax Service Sign Up Form

To enrol with SK Tax Service please print and complete the following form.

If you're unsure what to put on the **Authorise Agent** and **Registering for Self-Assessment** forms, please just sign these and we'll complete the rest.

Once all forms in this document are completed, you can scan and email them to info@sktax.co.uk

Don't forget you can pay your enrolment fee online with your credit or debit card. Alternatively you can send a cheque or perform a bank transfer. The fees are £260 for the first 12 months and £250 for subsequent years, unless otherwise stated.

3 signatures are required, highlighted with a red box. Please ensure all 3 are signed to avoid delays processing your application and claim.

Personal Information

Title	MR MRS MISS MS CAPTAIN DR
Surname	
First Name(s)	
Date of Birth	
Address	
Post Code	
Date Moved into address	
National Insurance Number	
UTR Number if in Self-Assessment	
Email	
Telephone	
Marital Status	Single Married Separated Divorced

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Bank Details

In order to transfer your refund, or if you are PAYE please enter your bank details

Name of bank	
Name of Account	
Sort Code	
Account Number	

Employment Details

Name of employer	
Date commenced current employment	
Rank/Rating	
Discharge book number	

Spouse's Details

If married complete the following questions, otherwise move to the next section

Date of Marriage	
Full Name(s)	
Date of Birth	
National Insurance Number	
Employment Details	

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Additional Information

The following details will assist us in the completion of your annual income tax return

Have you come from a previous tax adviser/accountant **YES / NO**

If YES please provide their name and contact details _____

Does your household receive Child Benefit? **YES / NO**

If YES, please provide their name(s): _____

Date of birth(s): _____

Child benefit number: _____

Do you have any bank/building society accounts which are earning interest? **YES / NO**

If the amount for the tax year is below £500, we don't need details

Do you hold any shares or unit trusts which pay dividends? **YES / NO**

Do you contribute to a personal pension plan or AVC? **YES / NO**

Do you have a student loan? **YES / NO**

If yes, which plan? **PLAN 1 / PLAN 2 / PLAN 3 / PLAN 4 / PLAN 5**

A review can be carried out for up to the last four years, if required, to ensure that you have received the correct allowances, or to see if there are any outstanding 100% claims. To enable us to do this we require the following:

1. Full details of your sea-service, photo-copy from your Discharge Book, precise dates of entering and leaving the UK, where applicable. Evidence of dates out of the UK, as appropriate, and details of foreign ports visited.
2. Full details of your earnings covering the relevant income tax years to be checked.
3. Any other details which you feel may be relevant to checking previous years.

I authorise S.K. Tax Service to act on my behalf with regard to the settlement of my income tax affairs.

I undertake to supply all the relevant information to enable this to be carried out within the required filing dates.

Signature:

Date: _____ /_____ /_____

HM Revenue & Customs

Authorising your agent

This form was updated in March 2022.

Read the Notes on page 3 before filling in this authority
If you do not have an agent but would like another person to communicate with HMRC on your behalf follow the guidance at www.gov.uk/appoint-tax-agent

This form overrides any earlier authority given to HMRC.

HMRC may contact you in the future to reauthorise your agent relationship to comply with the UK General Data Protection Regulation (UK GDPR). For more details on what your agent will have access to, follow the guidance at www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8

To change your agent or withdraw your consent
Follow the guidance at www.gov.uk/guidance/change-or-remove-your-tax-agents-authorisation

Multiple agents
If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax) fill in one of these forms for each agent.

I, (print your name)

of (name of business, company or trust if applicable)

authorise HMRC to disclose information to (agent's business name)

SK TAX SERVICE LTD

Give your personal details or company registered office here

Address

Postcode

Phone number

I confirm that the nominated agent has agreed to act on my behalf, and the authorisation is correct and complete.
This authorisation is limited to the matters indicated on this form.

Signature

Date

Give your agent's details here

Address SK TAX SERVICE LTD
KINGSWAY HOUSE, IDLE BANK ROAD
WESTWOODSIDE, DONCASTER
Post code DN9 2EN
Phone number 01427 753400
Agent code (SA) Q6775M
Agent code (CT)
Client reference

Self Assessment ☑ If you tick this box you must give your National Insurance number (NINO) and/or your Unique Tax reference (UTR)

Partnership ☐ If you tick this box you must give your Unique Tax reference (UTR)

Your agent will have access to your Self Assessment and Partnership information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/selfassessment

National Insurance number

Unique Tax reference (UTR) if applicable

If UTR has not been issued yet tick here ☐

If you're a Self Assessment taxpayer, we'll send your Statement of Account to you, but if you would like us to send it to your agent instead tick here ☐

Paying any amount due is your responsibility.

Trust ☐

Your agent will have access to your personal and financial information for your trust. For more information go to www.gov.uk/trusts-taxes

Unique Tax Reference (UTR) if applicable

Individual Pay As You Earn (PAYE) ☑

Your agent will have access to your PAYE information such as your income, tax, national insurance, pension as well as your personal and financial information. For more information go to www.gov.uk/topic/personal-tax/income-tax

National Insurance number

Corporation Tax ☐

Your agent will have access to your company and financial information and be able to update the company communication and contact details. For more information go to www.gov.uk/topic/business-tax/corporation-tax

Company Registration number

☐☐☐☐☐☐☐☐

Company's Unique Tax reference

☐☐☐☐☐ ☐☐☐☐☐

Tax credits ☐

Your agent will have access to your personal and financial information relating to your Tax Credit claim. They can act on your behalf but cannot receive payments. Correspondence will still be sent to you. For joint tax credit claims we need both claimants to sign this authority for HMRC to deal with your agent. For more information go to www.gov.uk/taxcredits

National Insurance number

☐☐ ☐☐ ☐☐ ☐☐ ☐

If you have a joint tax credit claim and the other claimant wants HMRC to deal with this agent, they must give their name and sign here

Joint claimant's name

Joint claimant's National Insurance number

☐☐ ☐☐ ☐☐ ☐☐ ☐

Joint claimant's signature

VAT ☐

Please note if you have signed up for Making Tax Digital for VAT, this form cannot be used to authorise an agent to manage your Making Tax Digital services.

We'll continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters.

If your agent wants to submit VAT returns online on your behalf, you'll need to authorise them through your business tax account or ask your agent to begin authorisation through their digital services. You may receive a letter containing a PIN which you'll need to pass to your agent to complete authorisation.

For more information go to www.gov.uk/topic/business-tax/vat

VAT Registration number

☐☐☐☐☐☐☐☐☐

If not registered yet tick here ☐

Construction Industry Scheme (CIS) ☐

Your agent will have access to your returns, subcontractors' income and deductions.

For more information go to www.gov.uk/what-is-the-construction-industry-scheme

CIS Reference number

PAYE Reference number

☐☐☐ / ☐☐☐☐☐☐☐☐☐☐

Agent Government Gateway identifier
(required for online access)

PAYE Agent ID code

Please select below how you would like your agent to receive the information, you can tick more than one box.

I am a contractor in the CIS and authorise the agent named above to use the CIS online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent code. ☐

I am a contractor in the CIS and authorise the agent named above to receive information over the phone and in writing from HMRC on my behalf. ☐

Employers' PAYE ☐

Note: Only complete this section if you're an employer operating PAYE.

Your agent will have access to your employees' personal and financial information.

For more information go to www.gov.uk/paye

PAYE Reference number

☐☐☐ / ☐☐☐☐☐☐☐☐☐☐

Agent Government Gateway identifier
(required for online access)

PAYE Agent ID code

Please select below how you would like your agent to receive the information, you can tick more than one box.

I authorise the agent named above to use PAYE online services to receive information over the internet from HMRC on my behalf and I have given my Agent Government Gateway ID and PAYE Agent ID code. ☐

I authorise the agent named above to receive information over the phone and in writing from HMRC on my behalf. ☐

HM Revenue & Customs

Registering for Self Assessment and getting a tax return

Do you need to complete a tax return?

There are a number of reasons why you may have to complete a tax return for the first time. For example, if you:

- become a company director
- start to get income from land and property in the UK
- have taxable foreign income of more than £300
- sell shares, property or other assets liable to Capital Gains Tax
- have annual income of £100,000 or more
- get untaxed income which cannot be collected through your PAYE code.

If you are unsure whether you need to complete a tax return please phone the Self Assessment Helpline on **0845 900 0444** (open from 8.00 am to 8.00 pm, seven days a week) or go to **www.hmrc.gov.uk/sa/need-tax-return.htm**

How to get a tax return

If you need to complete a tax return, first you must register for Self Assessment to get a Unique Taxpayer Reference (UTR). The easiest way to do this is to phone the Self Assessment Helpline on **0845 900 0444**. Make sure you have all the information this form asks for to hand before you phone us. Or you can fill in the form and send it to the address shown on page 2.

If you are self-employed

If you are now self-employed you cannot use this form to register. Phone the Helpline for the Newly Self-Employed on **0845 915 4515** or go to **www.hmrc.gov.uk/leaflets/se1.pdf** and complete and return form CWF1 *Becoming self-employed and registering for National Insurance contributions and/or tax.*

ⓘ Please use capital letters to fill in the boxes.

About you

ⓘ Take particular care to complete the questions marked with this symbol.

Title – *enter MR, MRS, MISS, MS, or other title*

Surname or family name

First name(s)

Previous surname *if applicable*

Date of name change *DD MM YYYY*

ⓘ Your National Insurance number (NINO)

You must get a NINO before you can register for Self Assessment. To apply for a NINO you should attend an Evidence of Identity interview at a Jobcentre Plus or Social Security office. Please contact the Department for Work and Pensions on **0845 600 0643**.

If you believe that you do not need a UK NINO please give your reasons below.

ⓘ Your date of birth *DD MM YYYY*

If you have been within Self Assessment before, please tell us your previous UTR. This is the ten-digit reference in the top left-hand corner on page 1 of your tax return.

Your address

Postcode

Your daytime contact phone number

Now go to page 2

Why do you need to complete a tax return?

ⓘ You must complete this section.

Tell us by ticking a box for any of the following reasons that apply to you and entering the relevant date *DD MM YYYY*

I became a company director ☐ on ☐☐ ☐☐ ☐☐☐☐

I have been getting income from land and property in the UK ☐ from ☐☐ ☐☐ ☐☐☐☐

I have been getting taxable foreign income in excess of £300 a year ☐ from ☐☐ ☐☐ ☐☐☐☐

I receive annual income from a trust or settlement ☐ from ☐☐ ☐☐ ☐☐☐☐

My annual income will exceed £100,000 ☐ from ☐☐ ☐☐ ☐☐☐☐

I have been getting untaxed income that cannot be collected through my PAYE tax code ☐ from ☐☐ ☐☐ ☐☐☐☐

I have Capital Gains Tax to pay ☐ for the tax year ending 0 5 0 4 ☐☐☐☐

Any other reason *give details below*

What date does this apply from? *DD MM YYYY*

☐☐ ☐☐ ☐☐☐☐

Your declaration

ⓘ You must sign and date the declaration.

I declare that

- the information I have given on this form is complete and correct to the best of my knowledge and belief
- I will tell HM Revenue and Customs straightaway if my circumstances or plans change in a way that affects the answers I have given on this form.

Signature

Date *DD MM YYYY*

☐☐ ☐☐ ☐☐☐☐

ⓘ Please send your completed form to:
Central Agent Authorisation Team, National Insurance Contributions Office, Benton Park View, Newcastle upon Tyne NE98 1ZZ

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Tax Return Checklist 2025/26

Please find below a list of the details/documents which we require to complete and submit your 2026 tax Return. Please check through the list and send on the relevant details, applicable to you.

Sea Service

- [ ] Update of sea service, to include a Discharge Book copy or Discharge Certificates, plus Qualifying Tax Day sheets, certified ships' movements, proving precise dates of entering and leaving the twelvemile limit. If you spend any time in the office/working ashore between trips, we will need these dates as well.
- [ ] Evidence in respect of any leave spent abroad, in terms of flight/ferry tickets. Please keep other evidence safe, such as bank statements, hotel bills, in case of an enquiry from HMRC.

Income

- [ ] Pay and tax details, in the form of a copy of your 2026 P60 or End of Year Financial Statement. If not, your payslips for the months of April 25 to March 2026.
- [ ] If you have received any benefits in kind or further income related to your job, you should also provide your form P11D.
- [ ] If you are receiving a pension in addition to your employment income, i.e. forces pension, I will require a copy of the 2026 P60.
- [ ] If you are a Cadet or have been on study leave, your precise dates of attendance at college and whether receiving full pay and/or specified income during this period.
- [ ] If you have changed employment or had several employers, we will need the precise dates of starting and finishing with each employer and the relevant P45(s) or all payslips received during that employment.
- [ ] If you have investment income, such as shares and savings we will need details of these. Please make your adviser aware and we will ask for the relevant information. For bank interest amounts below £500 we don't need this information.
- [ ] We also require details of private pensions or Freestanding AVCs (if you don't know what one is you haven't got one!) which you may be paying into, to include the name of the pension provider and your membership number. Also, can you confirm the NET amount you paid into the scheme during the period 6th April 2025 and 5th April 2026?

Rental Income

If you do receive rental income, please provide the following:

- [ ] Gross amount of rent received. This is the amount before any expenses have been deducted.
- [ ] A list of expenses you have incurred for which you have receipts. We don't need to see the actual receipts, please keep these safe.
- [ ] If you have a Lettings Agent, monthly statements from them.
- [ ] If you have a mortgage on the property, we need a Certificate of Loan Interest paid from the mortgage provider. We only need the interest element of the mortgage.

Capital Gains Tax

- [ ] If you dispose of a UK residential property where the value is four times the capital gains allowance, currently £3,000, this needs to be declared to HMRC within 60 days of disposal. This is regardless of whether you made an actual gain. If this is the case, please let your tax adviser know as soon as possible so that we can put the necessary steps in place.

- [ ] If you have disposed of any other asset, shares or crypto assets for example, please inform your tax adviser of this.

Other Information

- [ ] If you have a Student Loan you will need to make repayments to the Student Loan Company, if you reach the following income thresholds:

    - Plan 1 £22,015
    - Plan 2 £27,295
    - Plan 4 £27,660
    - Plan 5 £25,000

- [ ] To enable us to complete your tax return correctly we need to know whether you have such a loan outstanding, and the amount of any repayments made during the 2025/26 income tax year. Also please let us know which plan the Student Loan is.

- [ ] If you have already received any refunds of tax in respect of the 25/26 year, of which we are not aware, could you please let us have full details together with correspondence from the Revenue.

- [ ] Marriage Tax Allowance – if your partner does not earn sufficient income to be liable to pay tax AND you only pay tax at the basic (20%) rate then it is possible for your partner to transfer part of their allowance to you. Unfortunately, we cannot do this for you as your partner is the one who must make the application, not the taxpayer.

- [ ] This can be done online at www.gov.uk/marriage-allowance and you will need both your NI numbers and one of a range of different acceptable forms of ID for the non-taxpayer. If it is not possible to do this via the web, then they can ring the tax office on 0300 200 3300. Please bear in mind that this transfer can only be done between couples who are married, or in a civil partnership.

REMEMBER TAX DOESN'T HAVE TO BE TAXING, IT JUST IS!!

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SK Tax Service Schedule of Services

We will prepare your Self-Assessment tax returns together with any supplementary pages required from the information and explanations that you provide to us. Our aim is to ensure that your personal tax affairs are up to date with HMRC.

We will guide you through the process of qualifying for the Seafarer's Earnings Deduction allowance, where possible.

You are enrolled with our service for 1 year from the date we receive your enrolment forms and first year's fee. Thereafter, you'll be reminded that your annual fee is due the following year.

Where you have instructed us to do so we will provide other taxation ad hoc and advisory services.

An additional fee may be charged for these services, for example:

- Preparing any additional tax returns that may be required.
- Completion of property pages for rental income.
- Bringing your National Insurance Contributions up to date where applicable and on your instruction.

We will not accept responsibility if you act on the advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law or practice or your circumstances.

To enable us to carry out our work you agree:

1. that all income tax returns are to be completed based on full disclosure of all sources of income.
2. to provide all information necessary for dealing with your affairs and that the information and documents being true, correct, and complete.
3. to provide us with sufficient information in time for your tax return to be completed and submitted by 31st January following the end of the tax year.

Our service is dependent on the information you provide us with. You agree to provide us with regular updates on your sea service. We will need to see evidence of this by way of a scan/photocopy and require that you file all the original documentation, as it is this we will ask for in the event of an enquiry from HMRC.

We are committed to providing you with a high-quality service that is both efficient and effective.
However, should there be any cause for complaint in relation to any aspect of our service please contact Helen Garner helen@sktax.co.uk. We agree to investigate any complaint carefully and promptly and do everything reasonable to put it right.