

For HMRC use only

Proof of identity documents produced

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Proof of employment details in last 12 months

Proof of Bank Account documents produced

Proof of Turnover documents produced

Date DD MM YYYY

HM Revenue & Customs
CIS Subcontractor Registrations
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

CIS Helpline **0300 200 3210**

Minicom **0300 200 3219**

Who needs to register?

If your business operates as a subcontractor in the construction industry on a self-employed basis it needs to register for the Construction Industry Scheme (CIS).

Who this form is for

Use this form if you are an individual and want to register as a subcontractor for gross payment.

You may want to show this form to your tax adviser if you have one.

If you want to register as a contractor phone the New Employer Helpline on **0300 200 3200**.

Help

We are happy to help you with any part of this form or with anything in the guidance notes. Please phone the CIS Helpline on **0300 200 3210** or go to www.hmrc.gov.uk/new-cis

Personal details

1 Title Enter Mr, Mrs, Miss, Ms, or other title

2 Surname

3 First names

4 Home address

Postcode

5 Date of birth DD MM YYYY.

6 Unique tax reference (UTR). If you do not have a UTR, see page 2 of the guidance notes.

7 National Insurance number, if you have one. If you do **not** have a National Insurance number see page 3 of the guidance notes.

8 Daytime phone number

9 Mobile number

Personal details continued

10 On what date did you start working in the UK construction industry? DD MM YYYY

□	□	□	□	□	□	□	□
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11 Type of work you do in the construction industry, for example, bricklayer, plasterer, labourer, general maintenance.

12 Your trading name if different

If you have a trading name that is different from the name in boxes 2 and 3 enter it in the box below.

Your trading name (if you have one) will be one of the details the contractor uses to verify your identity with us before they can pay you. It is important to tell us if you use a different name for trading purposes. If we cannot match the details you give to the contractor to verify how you will be paid, you will have a higher rate of deduction taken from your payments.

If you do not have a different trading name, leave the box below blank.

13 Your trading address. Only fill this in if you want us to send correspondence to an address different from your home address shown in box 4.

Postcode

14 VAT number, if you have one

□	□	□	□	□	□	□	□
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15 Tax adviser

If you would like to use your existing self assessment tax adviser for the Construction Industry Scheme, put 'X' in the box below.

□

16 Have you been paid as a subcontractor in the construction industry since 6 April 2007?

Put 'X' in one box

No Yes

If 'Yes' what is the verification number given to you by the contractor?

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If you have more than 1 verification number please give details on a separate sheet of paper and attach it to this form.

Turnover test

To have a gross payment tax treatment you need to pass a turnover test.

The turnover test is based on the amount you earn in the construction industry compared to an amount set by law.

If in the last 12 months your **net turnover**, which is your gross income from construction work **less** the cost of materials, equals or exceeds £30,000, you will pass the turnover test.

You can apply to be paid gross as soon as your net turnover reaches £30,000, you do not have to wait for 12 months to pass the test.

You can use recent paid invoices and records (for example payment receipts from contractors) as well as your accounts to do this turnover test.

If your net turnover does **not equal or exceed** £30,000 you can only be paid under deduction and you need to fill in registration form CIS301 instead.

17 If your net construction turnover in the last 12 months equals or exceeds £30,000, please fill in the boxes below.

(A) Gross amount of payments (not including VAT)

£	□	□	□	□	□	□	□	•	□	□
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(B) Cost of materials (not including VAT)

£	□	□	□	□	□	□	□	•	□	□
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(C) Net construction turnover (A minus B)

£	□	□	□	□	□	□	□	•	□	□
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We may ask you to provide evidence of turnover in support of your gross payment request.

Business details

If you do not fill in questions 18 to 20, you will not be considered for gross payment.

18 The name in which your business account is held

19 Sort code where your business account is held

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20 Account number where your business account is held

Employment details

21 Have you been fully employed or self-employed in the UK for the past 12 months? Put 'X' in one box

No Yes

If 'No' please fill in the boxes below.

Reason: for example, full-time education, periods without work, working abroad (excluding holidays).

Date from DD MM YYYY

Date to DD MM YYYY

If you need more space, please use the space after 'What to do next' on page 4 or attach a separate sheet of paper with the details.

We may ask for documentary evidence to support your employment details.

Employer details

22 Are you an employer? Or have you been an employer in the last 12 months up to the date of this application?

Put 'X' in one box

No Yes

If 'Yes' what is your Accounts Office reference?

You will find this on the front of your Payslip Booklet.

If you are not sure, phone the CIS Helpline, **0300 200 3210**.

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If you have more than one Accounts Office reference number give the details below. If you need more space, use the space after 'What to do next' on page 4 or attach a separate sheet of paper with the details.

 P
 P
 P
 P

Declaration

I declare that:

- I carry out/am seeking construction work or arrange for it to be done
- I give permission for any government body, educational establishment or overseas authority to supply you with any information you need to deal with this application
- the information I have given on this form is correct and complete to the best of my knowledge and belief

Please note there are penalties for false applications. If you give false information your gross payment status may be withdrawn and you will be excluded from any further applications for 12 months following the date of withdrawal.

You could also be charged a penalty of up to £3,000, or be prosecuted.

Tax advisers are not allowed to sign on your behalf.

Signature

Date DD MM YYYY

What to do next

If you **have** a National Insurance number, please send this form to:

HMRC CIS Subcontractor Registrations
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

If you **do not have** a National Insurance number, you will need to call the CIS Helpline on **0300 200 3210**

You will receive written confirmation from us about your registration shortly after sending in your form.

Use this space to provide any further details you did not have room for on the form.