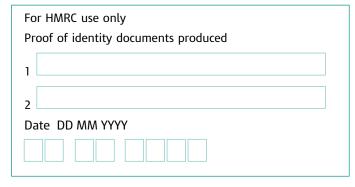


CIS – individual registration for payment under deduction



PT Operations North East England HM Revenue and Customs BX9 1BX

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 payment under deduction. See the note 'How to register' on page 3 for more information about registering for gross payment, companies and partnerships.

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

Registering online

To use the internet service for CIS, go to www.gov.uk/cis

If you want to register as a contractor, go to www.gov.uk/ what-you-must-do-as-a-cis-contractor/how-to-register

Help

We are happy to help you with any part of this form or with anything in the notes on pages 3 and 4. Please phone the CIS Helpline on 0300 200 3210, or go to www.gov.uk/cis

Personal details	
1 Title Enter Mr, Mrs, Miss, Ms, or other title	5 Date of birth DD MM YYYY
2 Surname	6 Unique tax reference (UTR) If you do not have a UTR, see page 4 for more information.
3 First names	7 National Insurance number, if you have one See page 4 for more information.
4 Home address	8 Daytime phone number
Postode	9 Mobile number

	Personal details continued		
10	Your email address We may use this to contact you about CIS if you register for our online services.	14	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.
11	On what date did you start, or plan to start working in the UK construction industry? DD MM YYYY	15	Postcode VAT number, if you have one
12	Type of work you do in the construction industry For example, bricklayer, plasterer, labourer, general maintenance.	16	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. 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? If you have more than one verification number, give the details on a separate sheet of paper and attach it to this form.
	Declaration		

Declaration

I declare that:

- I carry out/am seeking construction work or arrange for it to be done
- the information I have given on this form is correct and complete to the best of my knowledge and belief

If you give false information, your application will be refused and you may face penalties of up to £3,000.

Tax advisers are not allowed to sign on your behalf.

Signature Date DD MM YYYY

What you need to do now

Make sure that you:

- have answered all the questions
- sign and date the declaration
- if you have a National Insurance number, send pages 1 and 2 of this form to: PT Operations North East England HM Revenue and Customs BX9 1BX
- if you do not have a National Insurance number, go to www.gov.uk/apply-national-insurance-number

deduction.

to you.

paid gross, use form CIS302.

payment under deduction or gross payment.

payment under deduction or gross payment.

These notes give more information

If you're in business as a **sole trader** and you're applying to be

paid under deduction, you must only use this form, CIS301. If you're in business as a **sole trader** and you're applying to be

about registering for payment under

If your business is a **partnership**, use form CIS304 to register for either

If your business is a **company**, use form CIS305 to register for either

If you do not register for the Construction Industry Scheme, contractors are required by law to deduct a bigger amount from any payments made

How to register

Contacts

CIS Helpline and Orderline Phone 0300 200 3210 Internet www.gov.uk/cis

Registering online

You can also register to be paid under deduction for the Construction Industry Scheme online, go to www.gov.uk/cis

Payment under deduction

Before making the first payment to you as a subcontractor, every contractor has to verify your payment status with us. If you do not qualify for gross payment a contractor, on making any payment to you as a subcontractor, must:

- make a deduction on account of your tax and NICs liabilities
- give you a statement of deductions made each income tax month as evidence of payment and the deduction they have made

The contractor must give you this statement within 14 days of the end of the tax month in which payment and the deduction is made.

A tax month runs from 6th of 1 month to 5th of the next, for example 6 April to 5 May.

If the contractor does not give you a deduction statement you should ask for one. You'll need these statements to complete your tax return at the end of the year.

Personal details	6	Unique tax reference (UTR) The UTR is the 10-digit tax reference number given to you when you register as self-employed. You will find this in your personal tax account or on previous tax returns and other documents from HMRC. If you do not have a UTR, go to www.gov.uk/become-sole-trader/register-sole-trader
	7	 National Insurance number, if you have one You can find your National Insurance number: on a document you already have, for example a P60, payslip or letters about benefits in your personal tax account in the HMRC app in your Apple or Google Wallet app (if you've previously saved it there) You can also use your personal tax account or HMRC app to download a letter that shows your National Insurance number. If you do not have a National Insurance number, go to www.gov.uk/apply-national-insurance-number
	16	Tax adviser For any queries about tax advisers for CIS please phone the CIS Helpline on 0300 200 3210.
Privacy and Data Protection		 How we use your information HM Revenue and Customs is a Data Controller under the Data Protection Act 2018. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them. We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to: check the accuracy of information prevent or detect crime protect public funds We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information, go to www.gov.uk and search for 'HMRC Personal information charter'.