

Online forms to help your business

CIS305

As a service to our clients we have provided you with some of the forms you will require for your business activity. Please note that this form is produced by HM Revenue & Customs and is public sector information licensed under the Open Government Licence v3.0. If you would like any assistance, please contact your [Local AIMS Accountant](#).

You communicate in the way that works best for you



Find your local accountant



Call us on 020 7616 6629



Email us



We will call you

Your initial consultation is FREE and with no obligation on your part



CIS Helpline **0845 366 7899**

Minicom **0845 366 7894**

Who needs to register?

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

Who this form is for

Fill in this form if you are a Company Secretary and want to register a company as a subcontractor in the construction industry.

If you prefer, you can register and apply for gross payment by phoning the CIS Helpline on **0845 366 7899**.

If you want to register as a contractor please phone the New Employer Helpline on **0845 60 70 143**.

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 **0845 366 7899** or go to www.hmrc.gov.uk/cis

Company details

1 Full company name (*use capital letters*)

2 Company's registered address

Postcode

3 Company's unique tax reference (UTR) – see page 3 of the guidance notes. You will also find this on your Corporation Tax Return.

4 Company Registration Number (CRN). You will receive this when you register with Companies House.

5 Daytime phone number

6 Alternative phone number

7 On what date did the company start or plan to start working in the UK construction industry? *DDMM YYYY*

8 Type of work the company does in the construction industry, for example, plumbing, carpentry, electrics.

Company details *continued*

9 Your trading name if different

If the company has a trading name that is different from the name in box 1, enter it in the box below.

It is important to tell us if the company uses a different name for trading purposes – if we cannot match the details the company gives to the contractor to verify how the company will be paid, a higher rate of deduction will be taken from the company's payments.

If the company does not have a different trading name, leave the box below blank.

10 The company's trading address
(if different from box 2)

Postcode

11 Company VAT number, if you have one

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

12 Tax adviser

If the company would like to use its existing Corporation Tax adviser for the Construction Industry Scheme, put 'X' in the box below.

<input type="checkbox"/>

13 Has the company 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 the company has more than one verification number please give details on page 6 or on a separate sheet of paper and attach it to this form.

Tax treatment

Payment under deduction

Contractors will make deductions from the company on account of tax at the standard CIS deduction rate.

Gross payment

To register for gross payment, the company's net construction turnover must:

- equal or exceed **£30,000** x the number of relevant persons in box 22, or
- equal or exceed **£200,000**.

14 How does the company want to be paid? *Put 'X' in the appropriate box and follow the instructions.*

<input type="checkbox"/>

Payment under deduction – please now go straight to page 6 and fill in the Declaration.

<input type="checkbox"/>

Gross payment – please now fill in the remainder of the form and the Declaration.

Subsidiary companies

- 15** If the company is wholly owned by a company (or companies) that is already registered to be paid gross, it does not need to do the turnover test below. If that is the case, put 'X' in the box below, fill in boxes 16 to 21 and then go to *Business bank account details* on page 4.

Shareholding company 1

- 16** Shareholding company's unique tax reference (UTR)

- 17** Name of shareholding company (*use capital letters*)

- 18** Percentage of shares held by the shareholding company

 %

Shareholding company 2

- 19** Shareholding company's unique tax reference (UTR)

- 20** Name of shareholding company

- 21** Percentage of shares held by the shareholding company

 %

We have allowed space for two shareholding companies. If there are more than two, please provide the same details on page 6, or on a separate sheet of paper and attach it to this form.

If you **did not put** an 'X' in box 15, please go to *Turnover test* below.

If you **put** an 'X' in box 15, please go to *Business bank account details* on page 4.

Turnover test

For gross payment the company has to pass a turnover test – read the note below.

- 22** Enter the maximum number of relevant persons during the 12-month period to the date of this application. *Please see page 3 of the guidance notes.*

The turnover test

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

If in the last 12 months the company's **net turnover** (gross income from construction work **less** the cost of materials):

- equals or exceeds £30,000 x the number of relevant persons in box 22, or
- equals or exceeds £200,000,

the company will pass the turnover test.

The company can apply to be paid gross as soon as it reaches this limit; it does not have to wait for 12 months before it can pass the test.

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

The company's net construction turnover must **equal or exceed £30,000** x the number of relevant persons in box 22, or **equal or exceed £200,000** to register for gross payment. If this is not the case go back to *Tax treatment* on page 2 and:

- put an 'X' in the payment under deduction box
- cross through the gross payment box, and
- go straight to page 6 to fill in the *Declaration*.

- 23** If the company's net construction turnover in the last 12 months equals or exceeds £30,000 x the number of relevant persons in box 22, or equals or exceeds £200,000, please fill in the boxes below.

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

(B) Cost of materials (not including VAT)

(C) Net construction turnover (A minus B)

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

Business bank account details

If you do not fill in questions 24 to 26 you will not be considered for gross payment.

24 The name in which the business bank account is held

25 Business bank account sort code

 - -

26 Business bank account number

Director details

27 Total number of company directors

Enter the details of each director of the company in boxes 28 to 39.

Director 1

28 Director's name and private address (*in capital letters*)

Name
Address
Postcode

29 Date became a director DD MM YYYY

30 Director's unique tax reference (UTR) – *failure to provide a UTR may result in the form being returned*

31 Director's National Insurance number, if known

32 If the director is a company, its Company Registration Number (CRN), if known

33 Is the director also an employer in their own right? Put 'X' in one box

No Yes

If 'Yes' what is the director's Accounts Office reference?

 P

If the director has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

Director 2

34 Director's name and private address

Name
Address
Postcode

35 Date became a director

36 Director's unique tax reference (UTR) – *failure to provide a UTR may result in the form being returned*

37 Director's National Insurance number, if known

38 If the director is a company, its Company Registration Number (CRN), if known

39 Is the director also an employer in their own right? Put 'X' in one box

No Yes

If 'Yes' what is the director's Accounts Office reference?

 P

If the director has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

We have allowed space for two directors. If there are more than two, please provide the same details on page 6 or on a separate sheet of paper and attach it to this form.

In accordance with S64(5), FA 2004, we will consider whether the directors (and, where the company is controlled by five or fewer persons, the shareholders) have complied with all their tax obligations.

We may therefore send form CIS325 *Authorisation of disclosure* to the directors (and shareholders, where appropriate) in due course.

Shareholder details – close companies only

Close companies – shareholders

If the company is a close company (that is broadly controlled by five or fewer persons), enter the details of each shareholder in boxes 40 to 50.

40 Number of shareholders if a close company

Shareholder 1

41 Shareholder's name (use capital letters)

Boxes 42 to 44 – if a director is a shareholder, there is no need to fill in these boxes

42 Shareholder's address

 Postcode

43 Unique tax reference (UTR)

44 Shareholder's National Insurance number, if known
Complete if the shareholder is an individual

 or

Company Registration Number (CRN), if known
Complete if the shareholder is a company

45 Is the shareholder also an employer in their own right?
Put 'X' in one box

No Yes

If 'Yes' what is the shareholder's Accounts Office reference?

 P

If the shareholder has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

Shareholder 2

46 Shareholder's name

Boxes 47 to 49 – if a director is a shareholder, there is no need to fill in these boxes

47 Shareholder's address

 Postcode

48 Unique tax reference (UTR)

49 Shareholder's National Insurance number, if known
Complete if the shareholder is an individual

 or

Company Registration Number (CRN), if known
Complete if the shareholder is a company

50 Is the shareholder also an employer in their own right?
Put 'X' in one box

No Yes

If 'Yes' what is the shareholder's Accounts Office reference?

 P

If the shareholder has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

We have only allowed room for two shareholders. If there are more than two, please continue on page 6 or on a separate sheet of paper and attach it to this form.

Employer details

51 Is the company an employer? Put 'X' in one box

No Yes

If 'Yes' what is the company's Accounts Office reference?
You will find this on the front of your *Payslip Booklet*.
If you are not sure, phone the CIS Helpline.

P

If the company has more than one Accounts Office reference, please give details below. If you need more space, please provide the same details in the 'Any other information' box below or on a separate sheet of paper and attach it to this form.

P

P

P

P

Declaration

I declare that:

- the company carries out construction work or arranges for it to be done, and
- 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.

52 Company Secretary's signature

53 Date DD MM YYYY

What to do next

Please send this form to HMRC CIS, Cherry Court, 36 Ferensway, Hull, HU2 8AQ or, if you are a customer of our Large Business Service, to the office dealing with your Corporation Tax. If you are not sure where to send the form please phone the CIS Helpline on **0845 366 7899** or take your form to any Enquiry Centre. They will send the form for you.

You will receive written confirmation from us about your registration shortly after sending in your form. Use the box below to provide any further details you did not have room for on the form.

Any other information