

## Online forms to help your business

### CIS301

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

For HMRC use only

Proof of identity documents produced

1

2

Date

HM Revenue & Customs  
CIS Subcontractor Registrations  
Benton Park View  
Newcastle upon Tyne  
NE98 1BA

CIS Helpline **0845 366 7899**

Minicom **0845 366 7894**

## 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, please go to [www.hmrc.gov.uk/new-cis](http://www.hmrc.gov.uk/new-cis) and follow the instructions to register for CIS.

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 notes on pages 3 and 4. Please phone the CIS Helpline on **0845 366 7899** or go to [www.hmrc.gov.uk/new-cis](http://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, for example, show 22 August 1971 as 22 08 1971.

       

6 Unique tax reference (UTR). *If you do not have a UTR, see page 4 for more information.*

         

7 National Insurance number, if you have one  
*See page 4 for more information. If you do **not** have a National Insurance number you will need to take this form and two proofs of identity to your local Enquiry Centre.*

         

8 Daytime telephone number

9 Mobile number

## Personal details continued

- 10 Your e-mail address *We may use this to contact you about CIS if you register for our online services.*

  

- 11 On what date did you start, or plan to start working in the UK construction industry?

D	D	M	M	Y	Y	Y	Y
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- 12 Type of work you do in the construction industry for example, bricklayer, plasterer, labourer, general maintenance.

  

- 13 Trading name  
*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.*

  
  

- 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.*

  
  
  
  
  

- 15 VAT number, if you have one

- 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.*

- 17 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 please give details on a separate sheet of paper and attach it to this form.*

## 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.*

- 18 Signature

Date

D	D	M	M	Y	Y	Y	Y
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## 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 1BA or take your form to your local Enquiry Centre. They will send the form for you. If we cannot match your National Insurance number, we will return the form and ask you to go to a local Enquiry Centre with two proofs of identity, one preferably displaying your photograph. You will need to make an appointment. To do this you can call the CIS Helpline on **0845 366 7899** who will arrange for one to be made for you or you can call into an Enquiry Centre who will also make an appointment for you.
  - If you do **not have** a National Insurance number, you need to take this form and two proofs of identity, one preferably displaying your photograph, to your local Enquiry Centre. You will need to make an appointment. To do this you can call the CIS Helpline on **0845 366 7899** who will arrange for one to be made for you or you can call into an Enquiry Centre who will also make an appointment for you.
- You will receive written confirmation from us about your registration shortly after sending in your form.

# These notes give more information about registering for payment under deduction.

## How to register



### Contacts

CS Helpline and Orderline

Phone **0845 366 7899**

Internet

[www.hmrc.gov.uk/new-cis](http://www.hmrc.gov.uk/new-cis)

If you are in business as a **sole trader** and you are applying to be **paid under deduction**, you must only use this form, CS301.

If you are in business as a **sole trader** and you are applying to be paid **gross**, please ask for form CS302.

If your business is a **partnership**, use form CS304 to register for either payment under deduction or gross payment.

If your business is a **company**, use form CS305 to register for either payment under deduction or gross payment.

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

## Registering online

You can also register to be paid under deduction for the Construction Industry Scheme online.

To use the internet service, go to [www.hmrc.gov.uk/new-cis](http://www.hmrc.gov.uk/new-cis) and follow the instructions.

## 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, and
- give you a statement of deductions made each income tax month as evidence of payment and the deduction he or she has 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 one 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 will need these statements to complete your Tax Return at the end of the year.

## Personal details



### How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. 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 others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *Data Protection Act* within the *Search* facility.

### 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 on your personal Tax Return or other personal correspondence from your HM Revenue & Customs office. If you do not have a UTR, please phone the CIS Helpline for advice.

### 7 National Insurance number, if you have one

You can find your National Insurance number on:

- your National Insurance contributions (NICs) Class 2 bill or the bank direct debit
- any document or letter from the National Insurance Contributions Office or the Benefits Agency, or Department for Work and Pensions, including
  - National Insurance card, RD3
  - Deficiency notice, RD170
  - National Insurance number correction, CA6856
- any correspondence from HMRC showing your National Insurance number.

If you do not have a National Insurance number you will need to take this form with two proofs of identity, one preferably displaying your photograph, to your local Enquiry Centre. Types of acceptable identity documentation are:

- birth certificate
- passport
- driving licence
- utility bill
- council tax bill.

If a National Insurance number is provided but we are unable to verify it with our records, you will also be asked to take the form with two proofs of identity one preferably displaying your photograph to your local Enquiry Centre. You will need to make an appointment. You can call the CIS Helpline on **0845 366 7899** to arrange for one to be made for you or you can call into an Enquiry Centre who will also make an appointment for you.

### 16 Tax adviser

For any queries about tax advisers for CIS please phone the CIS Helpline on **0845 366 7899**.