

Online forms to help your business

CIS304

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 it needs to register for the Construction Industry Scheme (CIS).

Who this form is for

Use this form if you are a partnership and want to register as a subcontractor in the construction industry.

Only one partner can fill in this form – that person will be known as the ‘registering partner’. It is up to the partnership to decide who the registering partner is. Both the partnership and registering partner must already be registered for Self Assessment and have a unique tax reference (UTR).

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

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/new-cis

Registering partner's details

The registering partner, Partner (1), is responsible for registering the partnership

<p>1 Registering partner's name</p> <input type="text"/> <input type="text"/>	<p>4 Registering partner's National Insurance number, if known. <i>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. See page 3 of the guidance notes.</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> or Where registering partner is a Company, its Company Registration Number (CRN) if known <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>2 Registering partner's address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode	<p>5 Registering partner's daytime telephone number</p> <input type="text"/>
<p>3 Registering partner's unique tax reference (UTR)</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<p>6 Registering partner's mobile number</p> <input type="text"/>
	<p>7 Registering partner's e-mail address</p> <input type="text"/>

Partnership details

8 Enter your full partnership name

9 Partnership address

10 The partnership's unique tax reference (UTR) - see page 3 of the guidance notes.

11 Daytime telephone number

12 Alternative telephone number

13 On what date did the partnership start, or plan to start, working in the UK construction industry?

14 Type of work the partnership does in the construction industry, for example, plumbing, carpentry, electrics.

15 Trading name

If the partnership has a trading name that is different from the name in box 8, enter it in the box below. It is important to tell us if you use a different name for trading purposes. If we cannot match the details the partnership gives to the contractor to verify how the partnership will be paid, a higher rate of deduction will be taken from the partnership's payments. If the partnership does not have a different trading name, leave the box below blank.

16 The partnership trading address (if different from box 9)

17 Partnership VAT number, if you have one

18 Tax adviser

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

19 Has the partnership 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 partnership has more than one verification number please give details on a separate sheet of paper.

Tax treatment

Payment under deduction

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

Gross payment

The partnership's net construction turnover must **equal or exceed £30,000** x the number of partners in box 32, or **equal or exceed £200,000**, to register for gross payment.

20 How does the partnership want to be paid? Put 'X' in the appropriate box and follow the instructions.

Payment under deduction – please now fill in Declaration only.

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

Other partners' details

For gross payment the partnership has to give us details of other partners.

You have already given us your details as registering partner (Partner 1) on page 1. We now need details of the other partners in the partnership.

21 Partner (2) name and address (*in capital letters*)

Name
Address
Postcode

22 Partner (2) unique tax reference (UTR)

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23 Partner (2) National Insurance number, if known
Complete if the partner is an individual.

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or

Partner (2) Company Registration Number (CRN), if known
Complete if the partner is a company.

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24 Partner (3) name and address (*in capital letters*)

Name
Address
Postcode

25 Partner (3) unique tax reference (UTR)

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26 Partner (3) National Insurance number, if known
Complete if the partner is an individual.

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or

Partner (3) Company Registration Number (CRN), if known
Complete if the partner is a company.

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We have only allowed room for two other partners. If there are more than two, please provide the same details on a separate sheet of paper and attach it to this form.

Employer details

27 Are you the registering partner also an employer in your own right? *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 QSHelpline.

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If the registering partner has more than one Accounts Office reference number please give details below. *If you need more space, please provide the same details on a separate sheet of paper and attach to this form.*

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28 Is the partnership also an employer? *Put 'X' in one box.*

No Yes

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

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If the partnership has more than one Accounts Office reference number please give details below. *If you need more space, please provide the same details on a separate sheet of paper and attach to this form.*

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Business details

If you do not fill in questions 29 to 31, the partnership will not be considered for gross payment.

29 The name in which your business account is held

30 Sort code where your business account is held

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31 Account number where your business account is held

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Turnover test

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

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

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

- equals or exceeds £30,000 x the number in box 32, or
 - equals or exceeds £200,000,
- the partnership will pass the turnover test.

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

The partnership's net construction turnover must **equal or exceed £30,000** x the number in box 32, or **equal or exceed £200,000** to register for gross payment. If this is **not** the case go back to Tax treatment and:

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

- 32** Enter the maximum number of partners during the 12-month period to the date of this application. *Please see page 4 of the guidance notes.*

- 33** If the partnership's net construction turnover in the last 12 months equals or exceeds £30,000 x the number in box 32, 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)

£ .

You must be able to provide evidence of turnover, if asked, in support of your gross payment request.

Declaration

I declare that:

- the partnership carries out construction work or arranges 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.

- 34** Registering partner's signature

- 35** Date

What to do next

- If you as the registering partner **have** a National Insurance number, please send this form to HMRCQS Contractor 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 to you 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 QSHelpline 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 as the registering partner 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 QSHelpline 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.