

E AIMS

Accountants for Business



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.



CIS – individual registration for gross payment

For HMRC use only Proof of identity documents produced 1 2 Proof of employment details in last 12 months Proof of Bank Account documents produced	HM Revenue & Oustoms CIS Subcontractor Registrations Benton Park View Newcastle upon Tyne NE98 1BA
Proof of Turnover documents produced Date D D M M Y Y Y Y	OS Helpline

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 **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 GSHelpline on **0845 366 7899** or go to www.hmrc.gov.uk/new-cis

Personal details	
1 Title Enter Mr, Mrs, Miss, Ms, or other title.	5 Date of birth, for example, show 22 August 1971 as 22 08 1971.
2 Surname	D D M M Y Y Y
	6 Unique tax reference (UTR) If you do not have a UTR, see page 2 of the guidance notes.
3 First names	
	7 National Insurance number, if you have one If you do not have a National Insurance number you will
4 Home address	need to take this form and two proofs of identity to your local Enquiry Centre. See page 3 of the guidance notes.
	Daytime telephone number
Postcode	9 Mobile number

	Personal details continued		
10	On what date did you start working in the UK construction industry?	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.
11	Type of work you do in the construction industry, for example, bricklayer, plasterer, labourer, general maintenance.		Postcode
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.	15	VAT number, if you have one 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 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 turnous pass.		
	The turnover test is based on the amount you earn in the construction industry compared to an amount set by law.	17	If your net construction turnover in the last 12 months equals or exceeds £30,000, please fill in the boxes below.
	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.		(A) Gross amount of payments (not including VAT)
	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.		(B) Cost of materials (not including VAT)
	You can use recent paid invoices and records (for example payment receipts from contractors) as well as your accounts to do this turnover test.		(C) Net construction turnover (A minus B) £
	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 CS301 instead.		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 f		
18	The name in which your business account is hel	d ·	9 Sort code where your	business account is held
		:	Account number wher	e your business account is held
	Employment details			
21	Have you been fully employed or self-employed	d in		
	the UK for the past 12 months? Put 'X' in one be			
	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	Г	Date to
	(oxoluting frontagy).	D D M M	YYYY	DD MM YYYY
		D D M M	YYYY	DD MM YYYY
		D D M M	YYYY	D D M M Y Y Y Y
		D D M M	YYYY	D D M M Y Y Y
		D D M M	YYYY	D D M M Y Y Y Y
	If you need more more places use the more of		'an naga 4 ar	
	If you need more space, please use the space af attach a separate sheet of paper with the detail		on page 4 or	
	We may ask for documentary evidence to support	ort your employme	nt details.	
	Employer details			
22	Are you an employer? Or have you been an em		-	one Accounts Office reference
	last 12 months up to the date of this application. Put 'X' in one box	n <i>?</i>		etails below. If you need more space, If ter 'What to do next' on page 4 or
				et of paper with the details.
	No Yes		Р	
	If 'Yes' what is your Accounts Office reference? You will find this on the front of your <i>Payslip Bo</i>	ooklet.		
	If you are not sure, phone the QS Helpline, 084			
	P		P	
			P	

Declaration I declare that: Signature 23 • 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 24 Date information you need to deal with this application M M • 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.

What to do next

- If you have a National Insurance number, please send this form to HMRC QS 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 QS 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 also need to provide evidence of your employment details in the last 12 months together with business and turnover test details see page 3 of guidance notes.
- If you do not have a National Insurance number, you will need to take this form and two proofs of identity, one preferably displaying your photograph, to your local Enquiry Centre. You will also need to provide evidence of your employment details in the last 12 months together with business and turnover test details, see page 5 of guidance notes. 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.

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