



CIS301

Individual Registration for Payment under Deduction



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**.

 [FIND YOUR LOCAL ACCOUNTANT](#)

 [CALL US ON 020 7616 6629](#)

 [EMAIL US](#)

For HMRC use only

Proof of identity documents produced

1

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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 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

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

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

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 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 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**.