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Proof of identity documents produced

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Date DD MM YYYY

  HM Revenue & Customs  
CIS Subcontractor Registrations  
Benton Park View  
NEWCASTLE UPON TYNE  
NE98 1ZZCIS Helpline **0300 200 3210**Minicom **0300 200 3219**

## 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, go to [www.hmrc.gov.uk/new-cis](http://www.hmrc.gov.uk/new-cis)

If you want to register as a contractor, please phone the New Employer Helpline on **0300 200 3200**.

### 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 **0300 200 3210** 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 DD MM YYYY

  

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.    

8 Daytime phone number

9 Mobile number



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

## How to register



### Contacts

CIS Helpline and  
Orderline

Phone **0300 200 3210**

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, CIS301.

If you are in business as a **sole trader** and you are applying to be paid **gross**, please ask for form CIS302.

If your business is a **partnership**, use form CIS304 to register for either payment under deduction or gross payment.

If your business is a **company**, use form CIS305 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, go to [www.hmrc.gov.uk/new-cis](http://www.hmrc.gov.uk/new-cis)

## 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 1 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.gov.uk](http://www.gov.uk)

[/hmrc/information-charter](http://hmrc/information-charter)

### 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 or we are unable to verify the number you have provided with our records, you will need to call the CIS Helpline on **0300 200 3210** who will make an appointment for you to see a Mobile Adviser. At this appointment you will need to provide 2 proofs of identity, 1 preferably displaying your photograph. Types of acceptable documentation are:

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

### 16 Tax adviser

For any queries about tax advisers for CIS please phone the CIS Helpline on **0300 200 3210**.