
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 Company Secretary and want to register a company as a subcontractor in the construction industry.

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**

Company details

<p>1 Enter the full company name</p> <div style="border: 1px solid #ccc; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px;"></div> <p>2 The company's registered address</p> <div style="border: 1px solid #ccc; height: 40px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <p style="font-size: small; color: #007060;">Postcode</p> <div style="border: 1px solid #ccc; height: 20px;"></div> <p>3 Company's unique tax reference (UTR) - see page 3 of the guidance notes. You will also find this on your Corporation Tax Return.</p> <div style="display: flex; gap: 5px;"> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> </div>	<p>4 Company Registration Number (CRN). <i>You will receive this when you register with Companies House.</i></p> <div style="display: flex; gap: 5px;"> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> <div style="border: 1px solid #ccc; width: 20px; height: 20px;"></div> </div> <p>5 Daytime telephone number</p> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <p>6 Alternative telephone number</p> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <p>7 On what date did the company start, or plan to start working in the UK construction industry?</p> <div style="display: flex; gap: 5px;"> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">D</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">M</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">Y</div> <div style="border: 1px solid #ccc; width: 20px; height: 20px; text-align: center;">Y</div> </div> <p>8 Type of work the company does in the construction industry, for example, plumbing, carpentry, electrics.</p> <div style="border: 1px solid #ccc; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid #ccc; height: 20px;"></div>
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Company details *continued*

9 Your trading name if different

If the company has a trading name that is different from the name in box 1, enter it in the box below.

It is important to tell us if the company uses a different name for trading purposes - if we cannot match the details the company gives to the contractor to verify how the company will be paid, a higher rate of deduction will be taken from the company's payments.

If the company does not have a different trading name, leave the box below blank.

10 The company's trading address
(if different from box 2)

Postcode

11 Company VAT number, if you have one

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12 Tax adviser

If the company would like to use its existing corporation tax advisor for the Construction Industry Scheme, put 'X' in the box below.

13 Has the company 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 company has more than one verification number please give details on page 6, or on a separate sheet of paper and attach it to this form.

Tax treatment

Payment under deduction

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

Gross payment

The company's net construction turnover must **equal or exceed £30,000** x the number of relevant persons in box 22, or **equal or exceed £200,000**, to register for gross payment.

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

Payment under deduction - please now fill in Declaration only, on page 6.

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

Subsidiary companies

- 15 If the company is wholly owned by a company (or companies) that is already registered to be paid gross, it does not need to do the turnover test below. If that is the case, put 'X' in the box below, fill in boxes 16 to 21 and then go to *Business details*, page 4.

Shareholding company 1

- 16 Shareholding company unique tax reference (UTR)

- 17 Name of shareholding company (*in capital letters*)

- 18 Percentage of shares held by the shareholding company

Shareholding company 2

- 19 Shareholding company unique's tax reference (UTR)

- 20 Name of shareholding company (*in capital letters*)

- 21 Percentage of shares held by the shareholding company

We have allowed space for two shareholding companies. If there are more than two, please provide the same details on page 6, or on a separate sheet of paper and attach it to this form.

If you did **not put** an 'X' in box 15, please go to *Turnover test* below.

If you **put** an 'X' in box 15, please go to *Business details* on page 4.

Turnover test

For gross payment the company has to pass a turnover test - read the note below.

- 22 Enter the maximum number of relevant persons during the 12-month period to the date of this application. *Please see page 3 of the guidance notes.*

The turnover test

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

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

- equals or exceeds £30,000 x the number of relevant persons in box 22, or
- equals or exceeds £200,000, the company will pass the turnover test.

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

The company's net construction turnover must **equal or exceed £30,000** x the number of relevant persons in box 22, or **equal or exceed £200,000** to register for gross payment. If this is not the case go back to *Tax treatment*, page 2 and:

- put an 'X' in the payment under deduction box
- cross through the gross payment box, and
- go straight to page 6 to fill in the Declaration.

- 23 If the company's net construction turnover in the last 12 months equals or exceeds £30,000 x the number of relevant persons in box 22, 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)

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 24 to 26, you will not be considered for gross payment.

24 The name in which the business account is held

25 Business account sort code

 - -

26 Business account number

Director details

27 Total number of company directors

In boxes 28 to 39 enter the details of each director of the company.

Director 1

28 Director's name and private address (*in capital letters*)

Name
Address
Postcode

29 Date became a director

30 Director's unique tax reference (UTR)

31 Director's National Insurance number, if known

32 If director is a Company, its Company Registration Number (CRN), if known

33 Is the director also an employer in their own right?

Put 'X' in one box

No Yes

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

P

If the director has more than one Accounts Office reference number please use the space after 'What to do next' on page 6, or attach a separate sheet of paper with the details.

Director 2

34 Director's name and private address (*in capital letters*)

Name
Address
Postcode

35 Date became a director

36 Director's unique tax reference (UTR)

37 Director's National Insurance number, if known

38 If director is a Company, its Company Registration Number (CRN), if known

39 Is the director also an employer in their own right?

Put 'X' in one box

No Yes

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

P

If the director has more than one Accounts Office reference number please use the space after 'What to do next' on page 6, or attach a separate sheet of paper with the details.

We have allowed space for two directors. If there are more than two, please provide the same details on page 6, or on a separate sheet of paper and attach it to this form.

Shareholder details – close companies only

Close companies – shareholders Only fill in boxes 40 to 50 if the company is broadly controlled by five or fewer persons.

If the company is a close company (broadly controlled by five or fewer persons), enter the details of each shareholder.

40 Number of shareholders if a close company

Shareholder 1

41 Shareholder's name (*in capital letters*)

Boxes 42 to 44 - if a director is a shareholder, there is no need to fill in these boxes

42 Shareholder's address

Postcode

43 Unique tax reference (UTR)

44 Shareholder's National Insurance number, if known

Complete if the shareholder is an individual

 or

Company Registration Number (CRN), if known

Complete if the shareholder is a company

45 Is the shareholder also an employer in their own right?

Put 'X' in one box

No Yes

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

 P

If the shareholder has more than one Accounts Office reference number please use the space after 'What to do next' on page 6, or attach a separate sheet of paper with the details.

Shareholder 2

46 Shareholder's name (*in capital letters*)

Boxes 47 to 49 - if a director is a shareholder, there is no need to fill in these boxes

47 Shareholder's address

Postcode

48 Unique tax reference (UTR)

49 Shareholder's National Insurance number, if known

Complete if the shareholder is an individual

 or

Company Registration Number (CRN), if known

Complete if the shareholder is a company

50 Is the shareholder also an employer in their own right?

Put 'X' in one box

No Yes

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

 P

If the shareholder has more than one Accounts Office reference number please use the space after 'What to do next' on page 6, or attach a separate sheet of paper with the details.

We have only allowed room for two shareholders. If there are more than two, please continue on page 6 or on a separate sheet of paper and attach it to this form.

Employer details

51 Is the company an employer? Put 'X' in one box

No Yes

If 'Yes' what is the company's Accounts Office reference?
You will find this on the front of your *Payslip Booklet*.
If you are not sure, phone the CIS Helpline.

P

If the company 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.

P

P

P

P

Declaration

I declare that:

- the company 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.

52 Company Secretary's signature

53 Date

What to do next

Please send this form to the HMRC office dealing with your Corporation Tax. If you are not sure who this is, please phone the CIS Helpline on **0845 366 7899** or take your form to your local Enquiry Centre. They will send the form 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.