

CIS Helpline **0300 200 3210**

Textphone **0300 200 3219**

## 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

Fill in this form if you are a Company Secretary and want to register a company as a subcontractor in the construction industry.

If you prefer, you can register and apply for gross payment by phoning the CIS Helpline on **0300 200 3210**.

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 guidance notes. Please phone the CIS Helpline on **0300 200 3210** or go to [www.hmrc.gov.uk/cis](http://www.hmrc.gov.uk/cis)

### Company details

<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>1</b> Full company name (use capital letters)  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>2</b> Company's registered address  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px;"> <b>3</b> Company's Unique Tax Reference (UTR) - see page 3 of the guidance notes. You will also find this on your Corporation Tax Return  <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> </div>	<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>4</b> Company Registration Number (CRN). You will receive this when you register with Companies House  <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>5</b> Daytime phone number  <input style="width: 95%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>6</b> Alternative phone number  <input style="width: 95%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;"> <b>7</b> On what date did the company start or plan to start working in the UK construction industry? DD MM YYYY  <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> <input style="width: 20%; height: 25px;" type="text"/> </div> <div style="border: 1px solid #ccc; padding: 5px;"> <b>8</b> Type of work the company does in the construction industry, for example, plumbing, carpentry, electrics  <input style="width: 95%; height: 25px;" type="text"/>  <input style="width: 95%; height: 25px;" type="text"/> </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 adviser 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 1 box

No  Yes

If 'Yes' what is the verification number given to you by the contractor?

If the company has more than 1 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

To register for gross payment, the company's net construction turnover must either:

- equal or exceed **£30,000** x the number of relevant persons in box 22
- equal or exceed **£200,000**

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

**Payment under deduction** - now go straight to page 6 and fill in the Declaration.

**Gross payment** - now fill in the remainder of the form and the 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 bank account details on page 4

### Shareholding company 1

- 16 Shareholding company's Unique Tax Reference (UTR)

- 17 Name of shareholding company (use capital letters)

  

- 18 Percentage of shares held by the shareholding company

 %

### Shareholding company 2

- 19 Shareholding company's Unique Tax Reference (UTR)

- 20 Name of shareholding company

  

- 21 Percentage of shares held by the shareholding company

 %

We have allowed space for 2 shareholding companies. If there are more than 2, 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 bank account 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) either:

- **equals or exceeds** £30,000 x the number of relevant persons in box 22
- **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 on page 2 and:

- put an 'X' in the payment under deduction box
- cross through the gross payment box
- 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 bank account 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 bank account is held

  


25 Business bank account sort code

 -  - 

26 Business bank account number

## Director details

27 Total number of company directors

Enter the details of each director of the company in boxes 28 to 39.

### Director 1

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

Name
Address
Postcode

29 Date became a director DD MM YYYY

   

30 Director's Unique Tax Reference (UTR) - failure to provide a UTR may result in the form being returned

 

31 Director's National Insurance number, if known

    

32 If the 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 1 box

No  Yes

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

  

If the director has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

### Director 2

34 Director's name and private address

Name
Address
Postcode

35 Date became a director

   

36 Director's Unique Tax Reference (UTR) - failure to provide a UTR may result in the form being returned

 

37 Director's National Insurance number, if known

    

38 If the 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 1 box

No  Yes

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

  

If the director has more than one Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

We have allowed space for 2 directors. If there are more than 2, please provide the same details on page 6 or on a separate sheet of paper and attach it to this form.

In accordance with S64(5), FA 2004, we will consider whether the directors (and, where the company is controlled by 5 or fewer persons, the shareholders) have complied with all their tax obligations.

We may therefore send form CIS325 Authorisation of disclosure to the directors (and shareholders, where appropriate) in due course.

## Shareholder details – close companies only

### Close companies – shareholders

If the company is a close company (that is broadly controlled by 5 or fewer persons), enter the details of each shareholder in boxes 40 to 50.

**40** Number of shareholders if a close company

#### Shareholder 1

**41** Shareholder's name (use 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 1 box

No  Yes

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

 P 

If the shareholder has more than 1 Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

#### Shareholder 2

**46** Shareholder's name

  


**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 1 box

No  Yes

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

 P 

If the shareholder has more than 1 Accounts Office reference, please use the 'Any other information' box on page 6 or attach a separate sheet of paper with the details.

We have only allowed room for 2 shareholders. If there are more than 2, 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 on 1 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.

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If the company has more than 1 Accounts Office reference, give details below. If you need more space, please provide the same details in the 'Any other information' box below or on a separate sheet of paper and attach it to this form.

P

P

P

P

## Declaration

I declare that:

- the company carries out construction work or arranges for it to be done, and
- 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 DD MM YYYY

## What you need to do now

Make sure that you:

- have answered all the questions
- sign and date the declaration
- send this form to  
HMRC CIS  
Cherry Court  
36 Ferensway  
HULL  
HU2 8AQ
- if you are a customer of our Large Business Service, send this form to the office dealing with your Corporation Tax.

If you are not sure where to send the form please phone the CIS Helpline on **0300 200 3210**.

You will receive written confirmation from us about your registration shortly after sending in your form. Use the box below to provide any further details you did not have room for on the form.

Any other information