

## About this form

If you are starting out in self-employment you need to tell us straightaway. If you are not starting within 28 days you cannot currently apply. If you delay registering as self-employed you may have to pay a penalty. You may have to pay further penalties if payments become due and you do not pay on time and in full. Instead of downloading a form, go to [register your business for HMRC taxes](#). It's quicker and easier.

### National Insurance number:

- You must have a National Insurance number before you can register for Self Assessment or self-employment.
- To apply for a National Insurance number phone Jobcentre Plus on **0845 600 0643** to arrange an Evidence of Identity interview.

### Do not use form CWF1 if you want to register:

- a new partnership, complete form SA400. For a copy go to [hmrc.gov.uk/forms/sa400.pdf](http://hmrc.gov.uk/forms/sa400.pdf)
- as a partner, in a partnership, complete form SA401. For a copy go to [hmrc.gov.uk/forms/sa401.pdf](http://hmrc.gov.uk/forms/sa401.pdf)
- as a director complete form SA1. For a copy of the SA1 go to [hmrc.gov.uk/sa/forms/sa1.pdf](http://hmrc.gov.uk/sa/forms/sa1.pdf)
- Partners who are not individuals, complete form SA402. For a copy go to [hmrc.gov.uk/forms/sa402.pdf](http://hmrc.gov.uk/forms/sa402.pdf)

### Appointing an agent

To authorise an agent to act on your behalf, you can ask your agent about online authorisation or download form 64-8. For a copy go to [hmrc.gov.uk/forms/64-8.pdf](http://hmrc.gov.uk/forms/64-8.pdf)

#### For official use only

System action complete

NPS  TBS  SA  PAYE

## About you

1 What is your National Insurance number?

       

2 Have you previously registered for Self Assessment?

No  Yes

If Yes, what is your Unique Taxpayer Reference (UTR)?  
*This is the ten-digit reference number shown on any Self Assessment returns, correspondence or letters*

         

3 Title *Mr, Mrs, Miss, Ms, or other title*

4 First name(s)

5 Last name

6 Previous last name

7 Date of birth *DD MM YYYY*

       

8 Are you male or female?

Male  Female

9 Current home address

  
  
  
 Postcode

10 Daytime phone number (including area code)

11 Previous home address *if you have lived at your current home address for less than three years*

  
  
  
 Postcode

12 Are you a UK resident? *If you are not sure how to answer this question go to [hmrc.gov.uk/residence](http://hmrc.gov.uk/residence)*

No  Yes

13 Have you come to the UK from a non-EU country within the last 12 months?

No  Yes

## About your business

14 What is the name of your business? *If your business does not have a name leave this box blank*

15 What sort of self-employed work do you do?

If you intend working as a subcontractor in the construction industry you need to register with the HMRC Construction Industry Scheme (CIS). For more information go to [hmrc.gov.uk/cis](http://hmrc.gov.uk/cis) or phone **0845 366 7899**. You still need to fill in the rest of this form to register as self-employed.

16 When did the above period of self-employment start?

DD MM YYYY

17 Are you a share fisherman?

No  Yes

18 Business address *if your business address is the same as your home address leave this box blank*

  
  
  
  
Postcode

19 Will you be doing all your work for one person or firm?

No  Yes

If Yes, what is their full name and address

  
  
  
  
Postcode

If you are going to do all the work for one person or firm, you may be an employee. To check your employment status go to [hmrc.gov.uk/calcs/esi.htm](http://hmrc.gov.uk/calcs/esi.htm) or visit any HMRC office.

## Declaration

I declare that:

- the information I have given on this form is correct and complete to the best of my knowledge and belief.
- I will tell HMRC straightaway if my Self Assessment or self-employment circumstances change in a way that affects the answers I have given on this form.

Signed

Date DD MM YYYY

## What to do next

Please send the completed form to:

HMRC  
National Insurance Contributions & Employer Office  
Self-employment and Self Assessment Registrations  
Benton Park View  
NEWCASTLE UPON TYNE  
NE98 1ZZ

## How to pay your Class 2 National Insurance contributions (NICs)

To set up a Direct Debit to pay Class 2 NICs go to [hmrc.gov.uk/payinghmrc](http://hmrc.gov.uk/payinghmrc) and select Self-employed Class 2 National Insurance. If you cannot pay by Direct Debit we will send you a payment request every six months in October and April.

If you have low earnings you may wish to apply for Small Earnings Exception (SEE). For more information go to [hmrc.gov.uk/forms/cf10.pdf](http://hmrc.gov.uk/forms/cf10.pdf)

## VAT

For more information on VAT go to [hmrc.gov.uk/vat/](http://hmrc.gov.uk/vat/)  
If you need to register for VAT go to [online.hmrc.gov.uk](http://online.hmrc.gov.uk)

## Self Assessment

To find out more about registering for Self Assessment and your UTR go to [hmrc.gov.uk/register](http://hmrc.gov.uk/register)

## Employing someone else

If you are thinking of taking someone on, or already employ someone else, go to [hmrc.gov.uk/payee](http://hmrc.gov.uk/payee)

## Starting up in business

Starting and running a business is challenging and HMRC understands that its customers often need help to understand their tax affairs. For more information about the wide range of help and support available, go to

[hmrc.gov.uk/startingup/help-support.htm](https://hmrc.gov.uk/startingup/help-support.htm)

We have a library of videos on YouTube. For more information go to [www.youtube.com/user/HMRCgovuk](https://www.youtube.com/user/HMRCgovuk)

You can follow us on twitter at [Twitter.com/HMRCgovuk](https://twitter.com/HMRCgovuk)

Sign up [here](#) to receive emails from HMRC about help available for your business. The new **GOV.UK** site provides help and links to material on various business topics including tax. If you have previously given your email address to us we may email you from time to time to offer help about your tax.