



How to register for the Construction Industry Scheme?

It is in your best interests to register with HMRC (Her Majesty's Revenue & Customs) before you start working in the construction industry. This is because the process can take a few weeks, and until you are set up a Contractor will have to make deductions at the higher rate of 30%.

Firstly, you will need to have a National Insurance Number. If you don't have one yet you need to call the Department of Work & Pensions on 0845 60000643 who will advise you on the process for getting one.

Secondly, either you need to be registered as Self Employed and have a UTR – Unique Taxpayer Reference, or your company needs to be registered and have a UTR. If you don't yet have this, speak to HMRC's Newly Self-Employed Helpline on 0845 915 4515 or have a look on the HMRC website at www.hmrc.gov.uk

Remember that when you are registering as Self Employed you will be liable to pay Class 2 National Insurance Contributions. This can be done monthly via direct debit, but it is up to you to ensure that this is set up. The CIS deductions that a CIS Payment solution, such as Simplify CIS take do not cover your NI payments. At the end of the year, there will be additional NI due depending on how much you have earned in the year, and this will be taken care of through the annual self-assessment.

Once you have these 2 pieces of information, NI number and UTR then you should speak to the HMRC's CIS Helpline on 0845 366 7899 (Available 8.00 am to 8.00 pm 7 days a week). They will help you through the process of getting set up.

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