

CIS

Knowles Warwick Toolkit



CIS

The Construction Industry Scheme was created to help self-employed subcontractors in the construction industry to pay tax and National Insurance.

If you work for a contractor, but not as an employee, then you may be classed as self-employed. You'll need to check your employment status under IR35, **click here** to download our IR35 Toolkit and find out more.

If you're in the construction industry and use subcontractors, you'll need to be aware of your responsibilities. That's why we've put together this toolkit, collating some essential resources to help you comply with the Construction Industry Scheme (CIS).



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Guidance

Construction Industry Scheme

<https://www.gov.uk/what-is-the-construction-industry-scheme>

The CIS guide for contractors and subcontractors

<https://www.gov.uk/government/publications/construction-industry-scheme-cis-340>

Changes to CIS from April 2021

<https://www.gov.uk/government/publications/changes-to-tackle-construction-industry-scheme-abuse/changes-to-tackle-construction-industry-scheme-abuse>

Resources

Register as a contractor

You will need your Unique Taxpayer Reference (UTR), accounts office reference or PAYE reference to register.

<https://www.gov.uk/what-you-must-do-as-a-cis-contractor/how-to-register>

Register as a subcontractor

You will need you UTR or National Insurance number to register.

<https://www.gov.uk/what-you-must-do-as-a-cis-subcontractor/how-to-register>

Government guidance and resources

There is a wealth of guidance on the Construction Industry Scheme available on the GOV UK website, for both subcontractors and contractors.

The legislation is constantly being reviewed and amended, so it's important to stay informed and make sure you have access to the most up to date information.





Knowles Warwick resources

We have been working with contractors and self-employed professionals in the construction industry for many years, and our advisors have a wealth of experience in complying with the constantly evolving tax legislation.

We have produced a number of resources to help our clients understand the CIS and reverse charge VAT and how it may affect you and your business, which you can access here.

Factsheets

Construction Industry Scheme

https://drive.google.com/file/d/177qO_6WV5Y94Ej0Y7Z1z8KS0NmYxG3mz/view?usp=sharing

Construction sector: reverse charge VAT

https://drive.google.com/file/d/1Bv7aH3Q00S6Ndqv2DsOZWLhkum_ETSEs/view?usp=sharing

News articles

Four changes to the construction industry scheme

<https://www.knowleswarwick.com/news/blog/pw-news/4-changes-to-the-construction-industry-scheme/>

Get ready for the VAT reverse charge

<https://www.knowleswarwick.com/news/blog/pw-news/get-ready-for-the-vat-reverse-charge/>

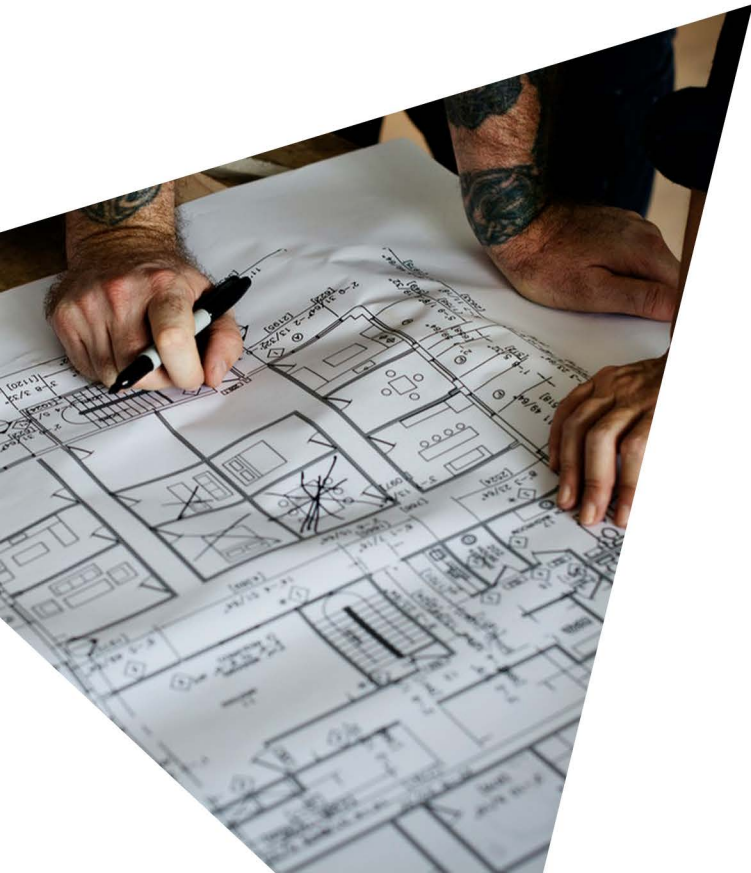
Domestic reverse charge VAT delayed until 2021

<https://www.knowleswarwick.com/news/blog/pw-news/domestic-reverse-charge-for-vat-delayed-until-march-2021/>

CIS for subcontractors

If you work in the construction industry as a self-employed professional, you need to be aware of your responsibilities with regard to paying tax and IR35 compliance.

The Construction Industry Scheme requires contractors to make deductions from the subcontractor's pay to go towards your tax and National Insurance. You can apply for gross payment status if you'd prefer not to have deductions made in advance, but if you choose not to register for the scheme your deductions could be higher.



Subcontractor resources

What you must do as a Construction Industry Scheme (CIS) subcontractor

<https://www.gov.uk/what-you-must-do-as-a-cis-subcontractor>

If you're unsure whether you're employed or self-employed

Check your employment status

<https://www.gov.uk/employment-status>

Check Employment Status for Tax (CEST) tool

<https://www.gov.uk/guidance/check-employment-status-for-tax>

If you don't want deductions to be made in advance

How to get gross payment status

<https://www.gov.uk/what-you-must-do-as-a-cis-subcontractor/gross-payment-status>

CIS Helpline

Have your National Insurance number with you before you contact the CIS helpline. If your enquiry is not urgent, HMRC prefers you to use the webchat.

Online and webchat

<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/construction-industry-scheme>

Phone

0300 200 3210

Phone line open Monday to Friday 8am – 6pm

Registering if you're a company secretary

Changes to CIS from April 2021

<https://www.gov.uk/government/publications/construction-industry-scheme-company-registration-cis305>



Additional resources

No matter whether you're a contractor employing self-employed workers in your construction business, or you're a subcontractor unsure about whether to register for CIS, these resources will help you to understand the scheme and make the best choice for your business.

To discuss the Construction Industry Scheme, get in touch with us at bestadvice@knowleswarwick.com or 0114 274 7576.

Get in touch



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