



CIS GUIDE FOR AGENCIES



CONTENTS

[WHAT IS CIS?](#)

[AGENCY REQUIREMENTS](#)

[HMRC REQUIREMENTS](#)

[WHICH WORK FALLS WITHIN CIS?](#)

[ICS – APPROVED ROLES](#)

[SUPERVISION, DIRECTION AND CONTROL](#)

[HIGH RISK ASSIGNMENTS AND ROLES](#)

[PSC AND CIS](#)

[AGENCY RESPONSIBILITIES](#)

[IMPORTANT INFORMATION](#)

[HEALTH, SAFETY AND WORKER FATIGUE](#)

[SUPPORT AND SIGNPOSTING](#)

[AGENCY CHECKLIST](#)

This guide explains our requirements when supplying self-employed workers who may fall within the Construction Industry Scheme (CIS).

It is intended to help agencies understand:

- Which workers and assignments may fall within CIS.
- The information and documentation we require before registration and payment.
- How we assess self-employed status.
- How Supervision, Direction and Control (SDC) is considered.
- Which roles may require additional checks.
- What agencies can do to support the assessment process.

This guide should be read alongside any relevant HMRC guidance.

WHAT IS CIS?

The Construction Industry Scheme (CIS) is an HMRC tax scheme that applies to payments made by contractors to subcontractors for certain construction work.

Under CIS, contractors generally need to:

1. Register for CIS where applicable.
2. Verify subcontractors with HMRC.
3. Deduct tax from payments where required.
4. Make the appropriate CIS deductions from labour payments.
5. Submit the required monthly CIS returns to HMRC.
6. Keep appropriate records.

CIS applies to a range of construction-related activities, including construction, alteration, repair, decorating, demolition and dismantling.

Whether a worker should be treated as a CIS subcontractor is not determined by their job title alone. The actual duties, rate of pay, working arrangements and contractual relationship must be considered. We will also consider whether no right of SDC (supervision, direction and control) exists.

AGENCY REQUIREMENTS

Where an agency supplies a worker to us on a self-employed basis, we ask that the agency ensures that the information supplied to us is accurate and complete. Before a worker can be registered and paid, we require the worker to provide the information necessary for us to complete our CIS and status checks.

This will normally include:

- Full name.
- Date of birth.
- Unique Taxpayer Reference (UTR).
- Confirmation of self-employed status.
- Confirmation of the worker's right to work in the UK*
- Details of the role and assignment.
- Assignment location.
- Agreed rate of pay.
- Description of the work being undertaken.
- Relevant qualifications, licences or certifications where applicable.
- Confirmation of the contractual arrangements.

The worker will also be required to enter into a self-employed/subcontractor agreement before payment is made.

*Note - ICS conduct a right to work and identity check before issuing the CIS agreement.

* Should a substitute be supplied on behalf of the Subcontractor we also ask that we are informed so that we can conduct a right to work and identity check on them also.

HMRC REQUIREMENTS

All workers who are being considered for payment under CIS must be subject to the appropriate HMRC CIS verification process.

The worker's UTR will be required to enable verification, which we will request proof from them.

The outcome of the HMRC verification will determine the applicable CIS treatment, including whether deductions are required.

A worker should not be treated as CIS simply because:

- They have a UTR.
- They are registered as self-employed.
- They invoice for their services.
- They have previously worked as self-employed.

These factors may support the assessment but do not, by themselves, determine self-employment or CIS status.

WHICH WORK FALLS WITHIN CIS?

ICS – APPROVED ROLES

CIS generally applies to construction operations. We also have a minimum rate of £16.75/hour.

Examples of construction-related activities can include:

- Site preparation.
- Construction.
- Alteration.
- Repair.
- Demolition.
- Dismantling.
- Decorating.
- Civil engineering work.
- Installation of systems forming part of a building or structure.
- Certain plant-related construction activities.

The types of approved roles/titles for these can include:

- Banksman
- Slinger Boilermakers
- Bricklayer
- Carpenter

- Crane Driver
- Dry Wall Installer
- Finisher Elevator Installer
- Repairer Engineer Gas / Electric
- Electrician
- Estimator
- Glazier
- Highways / Street Scene Engineer
- Insulation Engineer
- Ironworker / Rigger
- Joiner
- Painter / Decorator
- Plant Operator
- Plasterer
- Plumber / Pipefitter / Steamfitter
- Rail Infrastructure / Maintenance
- Roofer Scaffolder
- Stonemason
- Surveyor
- Tiler
- Welder

This list is not exhaustive and inclusion on the list does not automatically mean that CIS applies. The actual work being undertaken must be assessed.

Where there is uncertainty about whether an assignment falls within CIS, further information may be requested from the agency before registration with ICS is processed.

SUPERVISION, DIRECTION AND CONTROL

CIS registration and self-employment are separate considerations from determining whether an individual is genuinely self-employed.

A worker may have a UTR and be registered as self-employed but they will still need to be assessed to determine whether the working arrangements are consistent with self-employment.

Our assessment therefore considers the actual working arrangements, including factors such as:

- Who decides how the work is carried out.

- Who decides when the work is carried out.
- Who decides where the work is carried out.
- The worker's obligation to provide personal service.
- Whether substitution is possible.
- The degree of supervision, direction and control.
- The financial risk undertaken by the worker.
- Whether the worker is operating independently.
- The nature and duration of the assignment.
- The contractual arrangements.

SDC is an important consideration when assessing whether a worker is genuinely self-employed. For our purposes, an SDC assessment considers whether the client or another party has the right to control:

Supervision

Whether someone oversees the worker and checks that the work is being carried out correctly.

Direction

Whether someone gives the worker instructions about what work needs to be done, how it should be carried out or how the worker should perform their duties.

Control

Whether someone has the authority to determine how, when or where the worker performs the work.

The assessment considers the right to exercise supervision, direction or control as well as what happens in practice.

All workers being considered for our CIS arrangement must **complete and pass** an SDC assessment.

The purpose of the assessment is to establish whether the working arrangements are consistent with self-employment. The assessment must be completed and passed before the worker can proceed under our CIS arrangement.

Where further information is required, we may contact the supplying agency for clarification or supporting evidence.

HIGH RISK ASSIGNMENTS AND ROLES

Some roles and working arrangements require additional scrutiny because they may present a greater risk of the worker being subject to supervision, direction and/or control or otherwise not meeting our self-employed criteria. This is also true if the worker is on a rate less than £16.75/hour.

We therefore operate an internal High Risk Assessment process.

A worker may be subject to additional checks where:

- Their rate is below £16.75/hour.
- The role falls within one of our identified higher-risk roles.
- The nature of the work suggests some degree / questions of supervision, direction or control.
- The worker's previous employment arrangements are substantially similar to the current assignment.
- There are inconsistencies between the contractual arrangements and the actual working practices.

This is an internal risk-assessment threshold and is not a HMRC definition of CIS eligibility or self-employment.

Meeting or exceeding the threshold does not automatically mean that a worker is self-employed or suitable for CIS.

Examples of High-Risk Roles:

- Administrative/Clerical
- Agricultural
- Apprentices
- Assembly plant
- Assistants
- Benefits Assessor/housing/council officer
- Call Centre
- Cleaners
- Council Officer
- Data Entry
- Document Controllers
- Gatemen
- Hod Carrier
- Hospitality

- Industrial
- Juniors
- Lab Technicians/Biomedical Scientists
- Labourers
- Light industrial
- Low Skilled/Admin roles
- Mail Centres
- Mate
- Non-skilled manual workers
- NHS / statutory medical / healthcare (for the avoidance of doubt, privately supplied are not high risk)
- Package Handling
- Pharmacy Technician
- Previous employment (same job and organisation)
- Restaurant/Food Service
- Retail
- Secretaries/Personal Assistants
- Security
- Social care
- Trainees
- Warehouse
- Workers undertaking substantially the same role for the same organisation following previous employment.
- Workers under 18 years of age**.

This list is not exhaustive.

A role not appearing on this list may still require additional assessment where the working arrangements indicate a potential employment-status or SDC concern

We also follow the full, [FCSA](#) High Risk Categories of workers.

** Additional legal requirements may also apply to young workers depending on the role and working environment.

PSC AND CIS

Please note: the UTR the worker provides to us must be attached to them as a CIS Sole Trader and not PSC. We will not pay a PSC or use a UTR that is attached to their PSC.

If you have workers who would like to discuss our Limited Company service, please refer them to us by calling 01524 580720, option 1.

AGENCY RESPONSIBILITIES

Agencies are expected to:

- Provide accurate worker information.
- Ensure the worker understands the proposed engagement.
- Provide the worker's UTR where required.
- Provide accurate assignment and role information.
- Notify us of material changes to the assignment.
- Ensure that information supplied about SDC reflects the actual working arrangements.
- Cooperate with additional assessments where requested.
- Notify us if the worker's circumstances or working arrangements change.
- Notify us of any known health and safety and/or fatigue risks.

Changes during an assignment

CIS and employment-status considerations can change where the working arrangements change.

Whilst we ask that the worker keeps us updated, the agency should also notify us where there is a significant change to:

- The worker's duties.
- The end client.
- The assignment.
- The rate.
- The location.
- Working arrangements.
- The level of supervision, direction or control / changes to this.
- The contractual relationship.

A worker previously accepted for CIS may therefore be subject to reassessment if their circumstances change. They must also complete a new SDC assessment:

- Every 6 months on the same assignment
- For every new assignment they undertake

IMPORTANT INFORMATION

The key principle is:

CIS status should be based on the nature of the work and the actual working arrangements - not simply the worker's job title, UTR, invoice, rate of pay or previous self-employed status.

Our assessments are designed to ensure that workers supplied under a CIS arrangement are appropriately reviewed and that the information provided to us accurately reflects the engagement.

In the incident of nonpayment of Tax and NI there is an equal responsibility to Pay tax and NI by the agency and the individual.

HEALTH, SAFETY AND WORKER FATIGUE

We strongly suggest agencies ensure that workers supplied to assignments are fit and able to undertake the work safely. Workers should not be placed on an assignment where there is a known concern that their health, fatigue or working pattern could create a safety risk.

Agencies should ensure workers understand that they must:

- Attend work fit and able to carry out their duties safely.
- Follow the site/client health and safety requirements.
- Report any health, safety or fatigue concerns promptly.
- Inform the appropriate person if they believe they are too fatigued to work safely.
- Take appropriate rest and breaks in accordance with the applicable working arrangements.
- Not undertake excessive additional work or overtime where this could affect their ability to work safely.

It is important to also consider commute times, as well as hours worked.

Rail Workers – Additional Requirements

For workers undertaking rail infrastructure, maintenance or other safety-critical work, fatigue is a particular safety consideration. Fatigue can affect alertness, reaction time, decision-making and the ability to respond to hazards. [ORR guidance](#) identifies factors such as long duties, night/early shifts, consecutive duties, insufficient recovery time, overtime and travel time as potential contributors to fatigue.

Agencies supplying rail workers should therefore:

- Provide accurate information about the worker's previous and current working patterns where requested.
- Make us aware of any significant additional work, overtime or other commitments that could reasonably affect fitness for duty.
- Ensure workers understand that they must raise fatigue concerns before undertaking safety-critical work.
- Not encourage or knowingly place workers into assignments where their working pattern creates an unmanaged fatigue risk.
- Follow any client/rail infrastructure manager requirements relating to fatigue management, working hours, rest periods and fitness for duty.

For safety-critical rail work, the relevant rail duty holder remains responsible for having appropriate arrangements to manage fatigue risk. ORR states that safety-critical workers should not carry out safety-critical tasks if they are affected by fatigue and recommends proportionate fatigue-risk management arrangements.

ICS will also provide the workers with information as to their own responsibilities and report any issues to you.

SUPPORT AND SIGNPOSTING

Whilst the agency may have their own, ICS will maintain a list of appropriate sources of support and may signpost individuals to services such as:

- their GP;
- NHS mental health services;
- NHS 111 where appropriate;

- Samaritans;
- occupational health services where available;
- rail industry wellbeing resources;
- client or principal contractor support services; and
- other recognised professional support organisations.

Where an individual is in immediate danger or believes they may be at risk of harming themselves or another person, emergency services or appropriate urgent medical assistance should be contacted.

ICS recommends Light House Charity, a free 24/7 support service specific to construction.

Light House Charity

<https://lighthousecharity.org/>
0345 605 1956 / 1800 939 122
(Online chat may also be available)

Other construction charities include:

Mates in Mind

<https://www.matesinmind.org/>
0203 510 5018

AGENCY CHECKLIST

Before submitting a worker for CIS, please ensure you can provide:

- ✓ Full worker details.
- ✓ UTR.
- ✓ Confirmation of self-employed status.
- ✓ Right-to-work information.
- ✓ Job title.
- ✓ Detailed description of duties.
- ✓ End-client details.
- ✓ Assignment location.
- ✓ Rate of pay.

- ✓ Expected working arrangements.
- ✓ Relevant qualifications/licences.
- ✓ Confirmation of any previous employment with the end client (if known)
- ✓ Any other information requested as part of the CIS/SDC assessment.

Please do not assume that a worker is eligible for CIS solely because they are registered as self-employed or have a UTR.

If you are unsure whether a candidate is suitable for our CIS arrangement, please do not hesitate to get in touch with us. Our highly trained team are always on hand to answer any questions that you may have regarding CIS or any other solutions.

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