



CIS ARRANGEMENT GUIDE



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A GUIDE TO OUR CIS ARRANGEMENT

If you work in the construction industry and are self-employed, then the CIS arrangement may be the best route for you.

The purpose of this guide is to share our 20+ years' experience of working with contractors and freelancers. This guide will explain:

- An introduction to CIS
- How to register for CIS
- The benefits of being CIS registered
- Plus much more..



We are one of the leading accounting and administration consultancies and have helped thousands of contractors working in dozens of industry sectors, including construction and engineering. With our company ethos of Trust, Care and Compliance you can rest assured that you are in safe hands.

I hope you find this guide beneficial, if you have any questions about how CIS works, I recommend you contact our team of experts on 01524 580720 or email info@icsuk.com.

I wish you all the best with your exciting new venture.

A handwritten signature in blue ink, appearing to read 'John Lyon'.

John Lyon
Director
ICS Accounting

INTRODUCTION TO CIS

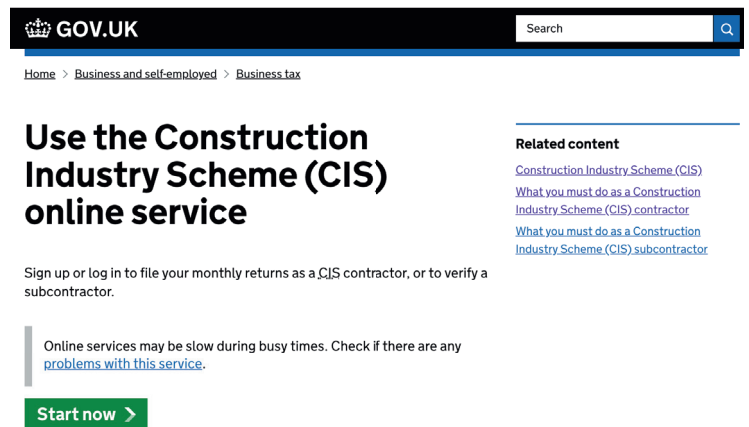
The Construction Industry Scheme (CIS) was introduced by the Government to set rules about how payments are made for construction workers.

We introduced CIS to help contractors that wish to provide services under the construction sector, or that are already working within CIS. By engaging with us as a CIS sub-contractor, you can benefit from typical tax rates of 20% (subject to individual circumstances) without the burden of endless paperwork.

There are specific rules that HMRC expect CIS workers to follow. ICS work alongside you to ensure that you are abiding by these rules and are here to assist with any questions that you may have.

HOW TO REGISTER FOR CIS

- Register for self-employment with HMRC
- You will then be sent a Unique Tax Reference (UTR)
- After you receive your UTR, call HMRC to register for CIS (you will need your National Insurance Number for this)
- Once complete call ICS on 01524 580720



The screenshot shows the GOV.UK website interface. At the top is the GOV.UK logo and a search bar. Below the header, the breadcrumb trail reads: Home > Business and self-employed > Business tax. The main heading is 'Use the Construction Industry Scheme (CIS) online service'. To the right, under 'Related content', there are three links: 'Construction Industry Scheme (CIS)', 'What you must do as a Construction Industry Scheme (CIS) contractor', and 'What you must do as a Construction Industry Scheme (CIS) subcontractor'. Below the heading, there is a note: 'Sign up or log in to file your monthly returns as a CIS contractor, or to verify a subcontractor.' Further down, a message states: 'Online services may be slow during busy times. Check if there are any problems with this service.' At the bottom of the section is a green button labeled 'Start now >'.

Please note, if you are already registered for CIS, simply call us with your UTR number so that we can assist you straight away.

HOW TO SIGN UP TO ICS

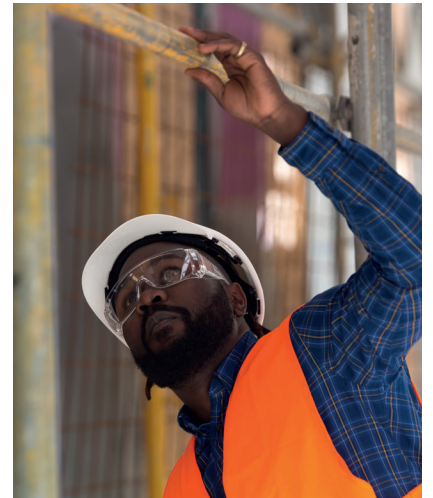
Signing-up to ICS is simple. Call us free on 01524 580720 where we can complete your joining form over the phone. We will require:

- A copy of Identification (I.E passport)
- Agree to checks being made with the UK border agency (if applicable)
- Copy of right to work in the UK (including share code where applicable)
- You will be required to enter into a self-employed contract
- Your UTR Number
- Your VAT number (only if registered)

We will ask that you complete an assessment over the phone, which is a predetermined set of open ended questions that are analysed to determine whether you are subject to (or to the right of) supervision, direction and control (SDC) and are legally self-employed.

After we have verified your details with HMRC we can then commence paying you. Our team of experts can also help with any questions you have regarding CIS.

REMEMBER being CIS registered, HMRC will require you to complete a Self-Assessment Tax Return. Failure to complete these on time can result in HMRC penalties. ICS Accounting have in-house qualified accountants who can complete this for you for a discounted rate!



BENEFITS OF BEING CIS WITH ICS

- Increased take-home net pay (than other traditional PAYE methods)
- Same day payments, making sure you get paid on time – every time
- Dedicated account manager available every working day
- Contracting administration and invoicing undertaken by our experienced team
- Competitive margin
- Discounted Self-Assessment Tax Return
- Access to a fully qualified in-house accountants
- Clear, honest and jargon free advice whenever you need it

WHAT IS SDC?

SUPERVISION - Is someone supervising your work?

This means: Someone is watching over you/overseeing the work you do. Does someone need to help you to develop your skills or knowledge?

This doesn't mean: being briefed at the start and end of the day (but you can do the work yourself)

DIRECTION - Is someone making you do your work a certain way?

This means: you are given instructions and advice on how the work has to be done as you may not necessarily have the expertise.

This doesn't mean: being advised on safety standards (but you are still competent to complete the work on your own)

CONTROL - Is someone telling you how and where to do your job? Could they move you?



This means: someone tells you exactly how to do your work and can move you depending on their priorities (i.e. one day you are on the railways, the next day a labourer)

This doesn't mean: a safety advisor telling you not to work on the railway lines at certain times, this is expected.



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