

Building & Trades Deregistering as a Contractor

When a contractor wishes to deregister they must write to the tax office which handles their Construction Industry Scheme registration.

The details of the office can be found on the original registration document CIS151, which is normally green.

The letter must reference the 13 digit contractor tax reference.

The letter, along with all unused CIS25 vouchers must be posted to the contractor scheme office.

The letter must request year end documentation (CIS36) to ensure that all the statutory requirements have been dealt with.

From April 2007 CIS36 will not be required, and monthly returns will be made in its place.

The payments office will also require a separate letter using the Accounts Office Reference (to be found on the front of the Yellow Payslip book), as it cannot be guaranteed that the cancellation of contractor status will be passed to the accounts office.

In April 2007 the new system will abolish the vouchers. All unused vouchers should then be sent to

CIS Processing Centre
FREEPOST
Liverpool
L69 9HL

A Certificate of posting would be advisable as proof that the vouchers were sent.