

Building & Trades Deregistering as a Contractor

When a contractor wishes to deregister they must ring the CIS Helpline.

0845 366 7899

8.00 am to 8.00 pm, Monday to Friday
8.00 am to 4.00 pm Saturday

They need to quote the contractor tax reference. This can be the PAYE Employers reference if they are registered for PAYE, or the self assessment UTR if they are sole trader, the partnership UTR if the CIS is registered to a partnership or the corporation tax UTR for a company.

Experience has been that deregistration can take many months.

If required to send a letter it must request a cessation of the CIS monthly returns to ensure that all the statutory requirements have been dealt with.

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.

It is also recommended that all monthly returns are sent as NIL whilst the system is bedding down, even once the letter has been sent, until a letter has been received confirming deregistration.