

# Registering for Self Assessment and National Insurance contributions if you are a self-employed sole trader

### **About this form**

If you are starting out in self-employment you need to tell us straightaway. If you are not starting within 28 days you cannot currently apply. If you delay registering as self-employed you may have to pay a penalty. You may have to pay further penalties if payments become due and you do not pay on time and in full. Instead of downloading a form, go to register your business for HMRC taxes. It's quicker and easier.

For official use only			
System action complete			
NPS TBS SA PAYE			

#### National Insurance number:

- You must have a National Insurance number before you can register for Self Assessment or self-employment.
- To apply for a National Insurance number phone Jobcentre Plus on 0845 600 0643 to arrange an Evidence
  of Identity interview.

#### Do not use form CWF1 if you want to register:

- a new partnership, complete form SA400. For a copy go to hmrc.gov.uk/forms/sa400.pdf
- as a partner, in a partnership, complete form SA401. For a copy go to hmrc.gov.uk/forms/sa401.pdf
- as a director complete form SA1. For a copy of the SA1 go to hmrc.gov.uk/sa/forms/sa1.pdf
- Partners who are not individuals, complete form SA402. For a copy go to hmrc.gov.uk/forms/sa402.pdf

#### Appointing an agent

To authorise an agent to act on your behalf, you can ask your agent about online authorisation or download form 64-8. For a copy go to hmrc.gov.uk/forms/64-8.pdf

About you	
1 What is your National Insurance number?	8 / re you male or female?
	Male Female
2 Have you previously registered for Self Assessment?	9 Current home address
No Yes	
If Yes, what is your Unique Taxpayer Reference (UTR)?	
This is the ten-digit reference number shown on any Self Assessment returns, correspondence or letters	
Set rissessment retains; correspondence of letters	Postcode
3 Title Mr, Mrs, Miss, Ms, or other title	10 Daytime phone number (including area code)
	11 Previous home address if you have lived at your current
4 First name(s)	home address for less than three years
5 Last name	
	Postcode
6 Previous last name	Are you a UK resident? If you are not sure how to answer this question go to hmrc.gov.uk/residence
	answer this question go to minic.gov.uk/residence
	No Yes
7 Date of birth DD MM YYYY	13 Have you come to the UK from a non-EU country
	within the last 12 months?
	No Yes

	About your business	
14	What is the name of your business? If your business does not have a name leave this box blank	Business address if your business address is the same as your home address leave this box blank
15	What sort of self-employed work do you do?	Postcode
	If you intend working as a subcontractor in the construction industry you need to register with the HMRC Construction Industry Scheme (CIS). For more information go to hmrc.gov.uk/cis or phone 0845 366 7899. You still need to fill in the rest of this form to register as self-employed.	Will you be doing all your work for one person or firm?  No Yes  If Yes, what is their full name and address
16	When did the above period of self-employment start?  DD MM YYYY	Postcode
17	Are you a share fisherman?  No  Yes  EXAM	If you are going to do all the work for one person or firm, you may be an employee. To check your employment status go to hmrc.gov.uk/calcs/esi.htm or visit any HMRC office.
1 de • th • co • 1 *	eclaration eclare that: ne information I have given on this form is correct and complete to the best of my knowledge and belief. will tell HMRC straightaway if my Self Assessment or elf-employment circumstances change in a way that ffects the answers I have given on this form.	Signed  Date DD MM YYYY
Ple H <i>N</i>	hat to do next ase send the completed form to:  IRC tional Insurance Contributions & Employer Office	VAT For more information on VAT go to hmrc.gov.uk/vat/ If you need to register for VAT go to online.hmrc.gov.uk Self Assessment

National Insurance Contributions & Employer Office Self-employment and Self Assessment Registrations Benton Park View

NEWCASTLE UPON TYNE

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## How to pay your Class 2 National Insurance contributions (NICs)

To set up a Direct Debit to pay Class 2 NICs go to hmrc.gov.uk/payinghmrc and select Self-employed Class 2 National Insurance. If you cannot pay by Direct Debit we will send you a payment request every six months in October and April.

If you have low earnings you may wish to apply for Small Earnings Exception (SEE). For more information go to hmrc.gov.uk/forms/cf10.pdf

To find out more about registering for Self Assessment and your UTR go to hmrc.gov.uk/register

### **Employing someone else**

If you are thinking of taking someone on, or already employ someone else, go to hmrc.gov.uk/paye

## Starting up in business

Starting and running a business is challenging and HMRC understands that its customers often need help to understand their tax affairs. For more information about the wide range of help and support available, go to hmrc.gov.uk/startingup/help-support.htm

We have a library of videos on YouTube. For more information go to www.youtube.com/user/HMRCgovuk You can follow us on twitter at Twitter.com/HMRCgovuk

Sign up **here** to receive emails from HMRC about help available for your business. The new **GOV.UK** site provides help and links to material on various business topics including tax. If you have previously given your email address to us we may email you from time to time to offer help about your tax.

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