

Becoming self-employed and registering for National Insurance contributions and/or tax

You must tell us when you start working for yourself – that is when you become self-employed.

The easiest way is to call the Self-Employed Registration Helpline on

08459 15 45 15

Check this form first for the details you must give to the operator.

You can also

- fill in this form and post it to

**National Insurance Contributions Office
Central Agent Authorisation Team
Longbenton
Newcastle upon Tyne
NE98 1ZZ, or**

- take it to any HM Revenue & Customs office.

Please tick the box if you would like us to send you a copy of 'Starting up in business' guide after you have registered. Or you can find it on the website at www.hmrc.gov.uk/startingup

If you are going to do all your work for one person or firm, you may be an employee. For more information you can

- visit any HM Revenue & Customs office, or
- telephone the Self Assessment Helpline on **0845 9000 444**.

If you delay telling us you are self-employed for three months or more you may have to pay a penalty of £100. If you know you are registering late, please tell us the reason for the delay on a separate piece of paper.

(Please complete this form in CAPITALS)

Yourself

Mr, Mrs, Ms, Miss
or other title

First names

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Surname

--

Your date of birth (for example 09/08/1972)

Day Month Year

--	--	--

Your National Insurance number

Letters Numbers Numbers Numbers Letter

--	--	--	--	--

Address

Postcode

Your home phone/mobile number

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Your home e-mail address

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Please tell us your most recent tax reference number. If previously employed it will be the employer reference shown on your PAYE end of year form P60 or P45 or if previously self-employed it will be the ten digit reference (under UTR) in the top left hand corner on page 1 of your Tax Return.

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If you are not a UK resident, and within the last 12 months have come to the UK from abroad, please tick the box.

If you are employed as well as working for yourself

If you have any paid employment in addition to being self-employed please enter your employer's name and address details below.

Employer

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Address

Postcode

Your business

When did you start working for yourself?

Day Month Year

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What sort of self-employed work do you do?

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If you intend working as a subcontractor in the Construction Industry you must have a HM Revenue & Customs registration card to get paid. To find out how to get one contact any HM Revenue & Customs office immediately.

Your business continued

Please tick the box if you are a Share Fisherman (see leaflet CA11 for further information).

Please tick the box if you are on the New Deal 25+ scheme.

What is your business name and address?

Name
Address
Postcode

Your business telephone number

Your business e-mail address

What is your position in the business? For example, sole trader, partner.

Do you have any business partners? *✓ tick as appropriate*

Yes No

If you have business partners they also must register as individuals for National Insurance contributions.

Business partner's full name

Business partner's National Insurance number

<small>Letters</small>	<small>Numbers</small>	<small>Numbers</small>	<small>Numbers</small>	<small>Letter</small>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business partner's address

Address
Postcode

If you have more than one partner please write their names, addresses and National Insurance numbers on a separate piece of paper and send it to us with this form.

If you are, or will be, doing all your work for one person or firm, please enter their name and address.

Full name
Address
Postcode

How to pay your Class 2 NICs

For tax year 2005-06 self-employed National Insurance contributions are £2.10 per week.

To arrange payment of your National Insurance contributions just fill in the Direct Debit mandate attached.

If you are unable to pay by Direct Debit we will arrange to send you a bill every 13 weeks. These will be issued in January, April, July and October.

If you expect your income from the business to be below £4,345 for the tax year 6 April 2005 to 5 April 2006 you may not have to pay National Insurance contributions. If you would like more information on the Small Earnings Exception (SEE) tick the box.

Employing someone else

If you are thinking of taking someone on, or already employ someone else, please phone the New Employer's Helpline on **0845 607 0143**. Or tick the box and we will send you more information.

VAT

Please read the note about VAT in the attached leaflet. If you would like a VAT registration application form tick the box.

Signed

Date

<small>Day</small>	<small>Month</small>	<small>Year</small>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Application to pay Class 2 contributions by Direct Debit

Please fill in the **whole form** and return to

National Insurance Contributions Office
Self Employment Services
Application Processing Centre
Longbenton
Newcastle upon Tyne
NE98 1ZZ

<p>1 National Insurance number</p> <p>Letters Numbers Letter</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>6 Date of birth</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
<p>2 Date self-employment started</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>7 Address</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p>Postcode</p> <p><input type="text"/></p>
<p>3 Would you like us to collect contributions due from the start of your self-employment with the first Direct Debit payment? Yes <input type="checkbox"/> No <input type="checkbox"/></p>	
<p>4 Surname and first two initials</p> <p><input type="text"/> <input type="text"/> <input type="text"/></p>	<p>8 Daytime telephone number (including the STD code)</p> <p>STD code <input type="text"/> Telephone number <input type="text"/></p>
<p>5 Title (ie, Mr, Mrs, Miss, Ms)</p> <p><input type="text"/></p>	

Name(s) of account holder(s)

Bank/Building Society account number

Branch Sort Code

Name and full postal address of your Bank or Building Society

To: The Manager	Bank/Building Society
Address	
Postcode	

Instruction to your Bank or Building Society to pay by Direct Debit

Originator's Identification Number

Reference Number (National Insurance number)

Instruction to your Bank or Building Society.

Please pay the Inland Revenue National Insurance Contributions Office Direct Debits from the account detailed in this instruction subject to the safeguards assured by The Direct Debit Guarantee. I understand that this Instruction may remain with the National Insurance Contributions Office and, if so, details will be passed electronically to my Bank/Building Society.

Signature(s)
Date

About Direct Debit

How to apply to pay by Direct Debit

Fill in the application form overleaf and send it to

National Insurance Contributions Office
Self Employment Services
Application Processing Centre
Longbenton
Newcastle upon Tyne
NE98 1ZZ.

We regret that the facility to pay by Direct Debit is not available to share fishermen. Our leaflet CA11 "National Insurance for share fishermen" gives more information.

How will payments be made?

The application form asks you if you wish to pay by Direct Debit from the start of your self-employment. In most cases this means that all contributions due from the start of your self-employment will be collected with the first payment from your Bank or Building Society.

If you do not wish to pay by Direct Debit from the start of your self-employment or we cannot arrange this, your Direct Debit will be started from a current date. We will then send you a separate bill for any contributions due from the start of your self-employment to the date your Direct Debit begins.

Although we act at once to set up your Direct Debit, it may take some weeks before the first National Insurance contributions are collected from your account. We will write to tell you when the first payment will be made. Please ensure that you have enough funds in your account to meet your first payment.

After that payments:

- will be made automatically for as long as you wish

and

- will normally be deducted from your account on the second Friday of each month

These payments will cover National Insurance contributions for either four or five weeks, depending on the number of Sundays in the preceding tax month. The tax month ends on the 5th of each month.

A regular check of your Bank/Building Society statements will reassure you that payments have been made correctly.

Direct Debit Application

The Direct Debit Guarantee



This guarantee is offered by all Banks and Building Societies that take part in the Direct Debit Scheme. The efficiency and security of the Scheme is monitored and protected by your own Bank or Building Society.

If the amounts to be paid or the payment dates change, the National Insurance Contributions Office will notify you 10 working days in advance of your account being debited or as otherwise agreed.

If an error is made by the National Insurance Contributions Office or your Bank or Building Society, you are guaranteed a full and immediate refund from your branch of the amount paid.

You can cancel a Direct Debit at any time by writing to your Bank or Building Society. Please also send a copy of your letter to us.