

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	Are 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		
	Sea research returns, correspondence or tetters		Postcode
3	Title Mr, Mrs, Miss, Ms, or other title	10	Daytime phone number (including area code)
4	First name(s)	11	Previous home address if you have lived at your current home address for less than three years
5	Last name		
			Postcode
			Tostoge
6	Previous last name	12	Are you a UK resident? If you are not sure how to
			answer this question go to hmrc.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?
			within the tast 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	18 Business address if your business address is the same as your home address leave this box blank		
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. 16 When did the above period of self-employment start? DD MM YYYY Are you a share fisherman? No Yes	Postcode No Yes If Yes, what is their full name and address Postcode 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		
Declaration I declare that: • the information I have given on this form is correct and complete to the best of my knowledge and belief. • I will tell HMRC straightaway if my Self Assessment or self-employment circumstances change in a way that affects the answers I have given on this form.	HMRC office. Signed Date DD MM YYYY		
What to do next Please send the completed form to: HMRC National Insurance Contributions & Employer Office Self-employment and Self Assessment Registrations Benton Park View NEWCASTLE UPON TYNE NE98 1ZZ 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	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 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.