

Simple Guide to registering as Self Employed

How and when to register

When you become self-employed you must register for Income Tax and National Insurance purposes with HM Revenue & Customs (HMRC).

There are three ways that you can register:

- online (www.hmrc.gov.uk)
- telephone - by calling the Newly Self-employed Helpline **0845 915 4515**
- post - by downloading and completing form CWF1. This can be found at www.hmrc.gov.uk

Please note - If you are self-employed in a partnership, each of the partners must register separately.

Your National Insurance number

In order to register you will need your National Insurance number. If you don't have one please call Jobcentre Plus on 0845 6000 643. You will need to attend an Evidence of Identity interview at a Jobcentre Plus or Social Security office.

When to register

You should notify HMRC as soon as you start working for yourself (you can't register in advance). If you delay registering, you may have to pay an initial penalty. You'll also have to pay further penalties if payments become due and have not been met.

Information you will need to provide

You will need to provide the information listed below.

Make sure you have all of this to hand if registering online as you cannot save the details and return at a later date once you start to complete the online form:

- name
- address
- National Insurance number
- date of birth
- contact telephone number
- contact email address
- the date your self-employment commenced
- the nature of your business
- your business address
- your business telephone number
- Unique Taxpayer Reference (UTR) if you were previously within Self Assessment
- the business's UTR if you are joining an existing partnership
- where relevant, the full name(s) and date(s) of birth of your business partner(s)

Where to find your National Insurance number and UTR

Your National Insurance number is made up of nine letters and numbers in the following format: DQ123456A. You can find it on your National Insurance card, letters from Social Security, documents sent to you from HMRC, on your pay slips, P45s or P60s.

If you've completed a tax return previously, you will find your UTR quoted on previously issued Self Assessment correspondence, for example your Self Assessment tax return. It's made up of ten digits, for example 12345 67890. Please use the business UTR if joining an existing partnership.

Registering online

HMRC advise that this is the quickest and most convenient way to register (although this can't be used if you're a partner in a limited liability partnership). Note that when you submit your online application to HMRC it is secure, but the reply to you is not. As a result the email reply will not contain confidential information. If HMRC needs to send you any such information they will contact you by letter or telephone.

Please also note that for security reasons, you will be timed out after 15 minutes. Therefore please have all information to hand before you start.

Registering by telephone

In most cases you can also register as self-employed by calling the Newly Self-employed Helpline on 0845 915 4515. Lines are open from 8.00 am to 8.00 pm Monday to Friday and 8.00 am to 4.00 pm on Saturday (closed Bank Holidays). You'll still need all of the information mentioned above to hand.

Note that you can't use this method if you are a partner in Limited Liability Partnership. You'll need to register by post - see below.

Registering by post

If you prefer to register by post you can download and complete the form CWF1 Becoming self-employed and being registered for National Insurance contributions and/or tax. Or you can call the Newly Self-employed Helpline and ask them to send you one. If you're a partner in Limited Liability Partnership you must register by post.

For full details of registering self employed visit:

<http://www.hmrc.gov.uk/selfemployed/register-selfemp.htm>

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