



HM REVENUE AND CUSTOMS  
SOUTH LONDON AREA  
4TH FLOOR SOUTHERN HOUSE  
WELLESLEY GROVE  
CROYDON  
SURREY  
CR9 1WW

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FOCUS DECORATORS LTD  
10 JENSON WAY UPPER NORWOOD  
LONDON  
LONDON  
SE19 2UP

Unique tax reference (UTR)  
45532 22175

CIS Helpline **0845 366 7899**

Date 23 03 2011

## Construction Industry Scheme Subcontractor registration - company

I can confirm that your application to register in the Construction Industry Scheme has been accepted.

If the company has applied to be paid after deduction within the Construction Industry Scheme then the current rate of deduction is 20%. Contractors will make deductions on account of relevant liabilities from all payments they make to the company.

If the company's application was for gross payment you should be aware that we will carry out regular checks of the company's continued compliance with all of its tax obligations. These checks may also cover any relevant persons. Failure to meet these checks may result in the withdrawal of the company's gross payment status. Where this happens, contractors will be obliged to make deductions on account of relevant liabilities from all future payments they make to the company.

Before making any payments to you, each new contractor for whom you work must contact us to confirm the company's details and the deduction, if any, to be made. Please make sure you give each contractor the

- company name **FOCUS DECORATORS LTD**
- company unique tax reference (UTR) **45532 22175**
- company registration number (CRN) **7539153**

If you do **not** give these details accurately to the contractor, they may be obliged to make deductions from your payments at a rate of 30%. You can show this letter to the contractor, but they will only be able to use it to take the company's details.

If you would have been an employee if you worked for your client directly and not through your company then the Intermediaries Legislation (also known as IR35) could be applicable. Information about this legislation is available at [www.hmrc.gov.uk/ir35](http://www.hmrc.gov.uk/ir35)