

Why you have received this letter

We are writing to you because as a Housing Association you may be involved in activities involving the UK's construction industry.

We want to help you get things right

If this is the case, you may not know about the important role you have to play in making sure the correct amount of tax is paid within your construction projects.

Construction activities include the design, build, repair and maintenance of land and buildings in the UK. You might be commissioning such work as a main contractor or undertaking the work as a subcontractor.

The Construction Industry Scheme (CIS) applies to this work. Under this scheme you must

- verify subcontractors
- deduct any Income Tax and National Insurance contributions (NICs) due from all payments you make to subcontractors

For more information about CIS, go to www.gov.uk and search for 'Construction Industry Scheme' or 'CIS340'.

What you need to do now

If you are already doing what you need to under CIS or you do not meet the CIS criteria then no further action is required. Make sure you have read the guidance before deciding if CIS applies.

If CIS does apply:

- you have been involved in any construction projects within the past 3 years
- are not currently registered for CIS

then please register as soon as possible.

More information

To find out how to register, go to www.gov.uk/what-you-must-do-as-a-cis-contractor

Our Construction Industry Scheme Helpline also offers general advice and support. You can call them on 0300 200 3210.

If there are gaps in the tax collected from your construction activities, then you could be liable for penalties.

If you wish to talk about the contents of this letter, please call us on 03000 524 800 and quote the reference number shown at the top of this letter.

Yours faithfully



Lauren Court

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