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ULRICH MESSE-UND
TRIBUENENBAU
KOCHSTRASSE 12
04275 LEIPZIG
D-04275
GERMANY

Ulrich Messe- & Tribünenbau		
Projekt:		
09. Mai 2012		
Freigabe	Sachbearbeiter	Zusatz

Unique tax reference (UTR)
21563 04400

CIS Helpline **0845 366 7899**

Date of issue 04APRIL2012

Construction Industry Scheme

Subcontractor registration - company

You have applied to be paid within the Construction Industry Scheme without any deductions being made on account of tax and Class 4 National Insurance contributions (NICs).

However, we are not able to grant this application for the following reason -

The calculation of your net construction turnover is incorrect. The amount based on the figures you have given us is £1,304,093.00 but it should be £1,304,093.00. This figure does not meet the required threshold of £30,000.00.

The turnover must be equal to, or exceed, the threshold figure of £30,000. For partnerships or companies the threshold should be multiplied by the number of partners or relevant persons. Alternatively if a partnership or company has a turnover in excess of £200,000, the number of persons involved in the business will not be taken into consideration for the purpose of the turnover test.

Formal refusal details and information about how to appeal against this decision are on the next page.

You are registered to receive all payments within the Construction Industry Scheme **after** the contractor has made a deduction on account of tax and NICs. The current rate of deduction is 20%.

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

- company name **ULRICH MESSE-UND
TRIBUENENBAU**
- company unique tax reference (UTR) **21563 04400**

If you do **not** give these details accurately to the contractor, they will 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 your 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. Visit www.hmrc.gov.uk/ir35 for information about this legislation.

The formal details of the refusal are explained below.

We have considered your application dated 04April2012 for registration for gross payment under Section 63(2), Finance Act 2004, but unfortunately we cannot grant it.

If you do not agree with this decision, you should appeal in writing to me within 30 days from the date of this notice giving your reasons. If we do not agree, we will explain why and ask if you accept this. If you still disagree, we will offer you a review of our decision by a person not involved in making that decision. We will also tell you about your right to appeal to an independent tribunal.

At a hearing of the appeal the grounds for refusal/cancellation may not be limited to the failures listed above and other aspects of your application may be presented to the tribunal. Your appeal should reflect your disagreement with the correctness of one or more of the details supporting the failure decision. Where you believe you had a reasonable excuse for any of the failures listed you should say what that excuse is and explain how long it lasted. You should also explain what you did to put things right. More information can be found online at www.hmrc.gov.uk/cis