

Construction Industry Scheme – CIS

Who counts as a contractor or subcontractor?

According to the HMRC you need to register as a contractor if *either*:

1. you pay subcontractors for construction work
2. your business does not do construction work but you spend an average of more than £1 million per year on construction in any three (3) year period.

Also, you will need to register as a subcontractor if you do construction work for a contractor.

You must register as both if you fall under both categories.

There are **exceptions** – you do not have to register if you *only* do the following jobs:

- architecture & surveying
- scaffolding hire (no labour)
- carpet fitting
- making materials used in construction (including plant and machinery)
- delivering materials
- work on construction sites that are clearly not construction, for example running a canteen or site facilities.



If you have questions, simply [click here](#), fill in our short form and we will be in touch .

Thanks for reading - The ABS Team.