

## CIS Repayment Claims for Companies

### Top Ten Tips to get it right first time!

Please use the following points as a checklist to ensure that you have covered all aspects before sending in your company's CIS repayment claim to HMRC. These are the top issues that are likely to affect how quickly we can process the claim.

Please send your claims to

**PAYE Employer Office**  
**Room BP4009**  
**Benton Park View**  
**NEWCASTLE**  
**NE98 1ZZ**

1. Ensure the company's Agent is authorised **specifically for PAYE** to act on its behalf for CIS repayments. Form 64-8 is used for this purpose and can be downloaded from the HMRC website [here](#). Please send it to:

HM Revenue & Customs  
Central Agent Authorisation Team  
Longbenton  
Newcastle upon Tyne  
NE98 1ZZ

Further information on authorisation can be found [here](#).

2. Double-check that the Unique Taxpayer Reference (UTR) and the company subcontractor's name are correct on all documents.
3. Check that **all** the company's Payment and Deduction Statements that HMRC have requested to process the claim are sent and that they are for the correct period (the tax year runs from 6 April in one year to 5 April the following year).
4. If the company was incorporated during the year, please ensure that its claim for repayment is **only** for deductions taken from the company's payments and **not** any for periods before incorporation.
5. Check that the CIS deductions taken from the company's subcontractors are correct and have been reported correctly on the monthly returns.
6. Check that the company has no outstanding returns (CIS300) in its capacity as a contractor within CIS.
7. Ensure that form P35 - or the final Employer Payment Summary (EPS) under Real Time Information (RTI), showing CIS deductions taken from the company's payments, has already been submitted.
8. Submit any information requested within the timescale specified by HMRC, such as following receipt of a 'CIS suffered letter' and that you have included everything that HMRC has requested.
9. Where there are overpayments that do not relate to CIS, please verify how these have arisen by providing supporting documentary evidence to HMRC along with the company's claim for repayment.
10. Where the company has ceased trading, please remember to send in all outstanding returns for the subcontractors.

Further advice and guidance on CIS returns, payments and deductions can be found [here](#) on the HMRC website. The leaflet 'Limited Company Subcontractors claiming back CIS deductions' published in April 2013 can be viewed [here](#). The Agent Account Managers channel can help you to check the status/progress of repayments, information on this facility can be found [here](#).