

## GETTING REGISTRATION FOR CLASS 2 NATIONAL INSURANCE CONTRIBUTIONS (NICs) RIGHT FROM THE VERY START

In order to act on your client's behalf you must first of all be

1. authorised by your client
2. registered if you wish to use the Self-Assessment for Agents Online Services.

If you are not already registered, select the link below and follow the guidance:

<https://www.gov.uk/guidance/self-assessment-for-agents-online-service>

You will need your client's authorisation code (this begins with SA) before the client will appear on your client list.

Alternatively, your client can send us form 64-8, "authorising your agent". This can be found at <https://www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8>

**It is important that you complete the right form to register your client:**

- **Form SA1 will only register your client for Self Assessment tax and Class 4 NICs**
- **Form CWF1 will register your client for Self Assessment tax, Class 4 NICs and Class 2 NICs**

**You must complete form CWF1 whenever your client is registering for self-employment.**

The most common registration scenarios are listed below:

**Scenario 1: Your client has become self-employed and has never had a Unique Tax Reference number (UTR).**

Action: You will need to register your client for both tax and NICs purposes by submitting form CWF1 on the link provided: [CWF1 online structured email form](#)

**Scenario 2: Your client has become self-employed and has a UTR number from previous self-employment.**

Action: You will need to re-register your client as self-employed for both tax and NICs purposes by submitting form CWF1 on the link provided: [CWF1 online structured email form](#)

**Scenario 3: Your client is already registered for Self-Assessment for something other than self-employment and has now started self-employment.**

Action: You need to register your client as self-employed by submitting form CWF1 on the link provided: [CWF1 online structured email form](#)

**Scenario 4: Your client's income is from Land and Property and your client is eligible to pay Class 2 NICs.**

Action: You will need to register your client for both tax and NICs purposes by submitting form CWF1 on the link provided: [CWF1 online structured email form](#)

**Scenario 5: Your client's income is from Land and Property and your client is not eligible or does not wish to pay Class 2 NICs**

Action: You will need to register your client for Self Assessment tax purposes only by submitting form SA1 <https://www.tax.service.gov.uk/shortforms/form/SA1>