

AGENT REGISTRATIONS – TROUBLE SHOOTING

	Problem	Impact	Resolution
1	Your client is registered for self-employment. You have submitted the return and <u>your client has selected to pay Class 2 NICs voluntarily</u> as their earnings are under the Small Profit Threshold (SPT). The Class 2 NICs are correctly showing in the tax calculation (SA302). However, it is now <u>after the 31st January</u> and your client has not paid their Class 2 NICs.	Your client cannot pay their Class 2 NICs through Self Assessment	Contact HMRC's National Insurance Helpline on 0300 200 3500 in order to obtain an 18 digit reference number along with HMRC's bank details so your client can pay the Class 2 NICs via internet/telephone banking or by cheque (sent by post).
2	Your client is registered for self-employment. You have submitted the return and <u>your client's earnings are above the SPT</u> and the Class 2 NICs are correctly showing in the tax calculation (SA302). It is now <u>after 31st January</u> and your client has not paid their Self Assessment bill in full	Your client may not have paid their Class 2 NICs even if they have made a part payment. Penalties /Interest may be charged against any outstanding debt.	Your client must pay any outstanding debt due as soon as possible through Self Assessment to stop any penalties/interest charges accruing https://www.gov.uk/pay-self-assessment-tax-bill
3	Your client is <u>already registered for Self Assessment</u> , submitting returns for any reason other than self-employment. Your client has <u>now become self-employed</u> and you are now completing details of their self-employed earnings on the return. You have not completed form CWF1.	No Class 2 NICs showing in SA302 Calculation	You need to register your client for Class 2 NICs purposes by submitting form CWF1 on the link provided: CWF1 online structured email form If CWF1 registration is completed before 31 January deadline for the SA return, Class 2 NICs will be included in the SA302 calculation/recalculation. https://www.gov.uk/pay-self-assessment-tax-bill If CWF1 registration is completed after 31 January your client will be sent a separate bill for Class 2 NICs.
4	Having previously submitted Self Assessment returns in the past, your <u>client already has a UTR number</u> and knows their National Insurance number. Your client has <u>now started self-employment and you have submitted an unsolicited return</u> for them. This action will re-open your client's Self-Assessment record, however, it will not register them for Class 2 NICs purposes.	No Class 2 NICs is showing in the SA302 Calculation	You need to register your client for Class 2 NICs purposes by submitting form CWF1 on the link provided: CWF1 online structured email form If CWF1 registration is completed before 31 January deadline for the SA return, Class 2 NICs will be included in the SA302 calculation/recalculation. https://www.gov.uk/pay-self-assessment-tax-bill If CWF1 registration is completed after 31 January your client will be sent a separate bill for Class 2 NICs.
5	Your client is <u>registered as self-employed for tax and Class 4 NICs purposes only</u> . They have never been registered for Class 2 NICs purposes. You may be using third party software and including the Class 2 NICs in the tax calculation. However, as your client is not registered for NICs purposes, HMRC will remove the Class 2 NICs from the calculation as HMRC systems show that it is not due.	No Class 2 NICs showing in the SA302 Calculation. If third party software used the Class 2 NICs paid may be refunded to the customer.	You need to register your client for Class 2 NICs purposes by submitting form CWF1: CWF1 online structured email form If CWF1 registration is completed before 31 January deadline for the SA return, Class 2 NICs will be included in the SA302 calculation /recalculation. https://www.gov.uk/pay-self-assessment-tax-bill If CWF1 registration is completed after 31 January your client will be sent a separate bill for Class 2 NICs.