



**HM Revenue  
& Customs**

**Indv and Small Business Compliance  
Campaigns and Projects  
S0979  
NEWCASTLE  
NE98 1ZZ**

The Company Secretary  
Vpk Ltd  
Unit 4 Fleming Road  
WALTHAM ABBEY  
Essex  
EN9 3BZ

**Phone 0300 200 3210**  
Mon-Friday 8.00am to 8:00pm  
8.00am to 4.00pm

**Saturday**

**Web [www.gov.uk](http://www.gov.uk)**

**Date** 30 March 2011  
**Our Ref** ISBC/C&P/S0979/ CTCIS/t1  
**UTR** 7597121262  
**CRN** crn62934948c

Dear Sir or Madam

**Construction Industry Scheme (CIS) - Subcontractor registration –  
company**

**Company: Vpk Ltd**

We can confirm that your application to register in the Construction Industry Scheme has been accepted.

As the company's application was for gross payment status, we will carry out regular checks to make sure the company continues to comply with all of its tax obligations. These checks may also include relevant persons. If the company fails these checks, we may withdraw gross payment status. Where this happens, contractors will have to deduct tax at 20% from all payments they make to the company.

Each contractor you work for must contact us to confirm the company's details and the correct tax deduction they should make. Please give each contractor the:

- company name
- company unique tax reference (UTR)
- company registration number (CRN)

If you do not give correct details to the contractor, they will have to deduct tax from your payments. This will be at a rate of 30%.

You can show this letter to the contractor, but they will only be able to use it to take the company's details.

If you had been an employee and worked for the contractor directly and not through your company, then the Intermediaries Legislation (also known as IR35) could apply. For more information, go to [www.gov.uk/ir35-find-out-if-it-applies](http://www.gov.uk/ir35-find-out-if-it-applies)

Information is available in large print, audio and Braille formats.  
Text Relay service prefix number – 18001



**Yours faithfully**

**CT CIS Team  
Delivery Caseworker**

**Join the millions of taxpayers already using their Personal Tax Account to access a range of HMRC services. It takes just a few minutes to get started, go to [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account)**

**To find out what you can expect from us and what we expect from you go to [www.gov.uk/hmrc/your-charter](http://www.gov.uk/hmrc/your-charter) and have a look at 'Your Charter'.**