

CIS Subcontractors

Ensure you are registered for CIS deductions with HMRC: <https://www.gov.uk/what-you-must-do-as-a-cis-subcontractor/how-to-register>

INFO REQUIRED FOR VERIFICATION:

As soon as you know you are going to be working for the company as a subcontractor, please supply the following information:

- Unique Taxpayer Reference (UTR)
- National Insurance number (if you are a sole trader)
- company name, company UTR and registration number (if you are a limited company)
- nominated partner details, trading name and partnership UTR (if you are a partnership)

The details you provide to verify must exactly match the details you used to register with HMRC.

The Construction Industry Scheme (CIS) deduction rates are:

- 20% for registered subcontractors
- 30% for unregistered subcontractors
- 0% if the subcontractor has 'gross payment' status - for example, they do not have deductions made

YOUR INVOICE:

Please display the following on your invoice to ensure payment is processed quickly:

- Your name, address, verification info (as above) & email address
- The name and address of the person to whom the goods or services are supplied
- Issue date of invoice
- Due date of invoice
- Unique invoice number
- VAT registration number (if applicable)
- Description of the work along with the quantity and unit price split by labour element and materials
- If you are VAT registered then VAT will be via the Domestic Reverse Charge VAT, this needs to be shown on the invoice and noted as such
- Total Gross (figure), less CIS amount (figure), then total amount payable (figure)
- Payment details

P&D statements will be issued electronically after the monthly return has been submitted.

End-of-year P&D statements will be issued after the close of the financial year and the last CIS return has been submitted to HMRC.