

## Supporting Document - CIS 300 eStatement

**Please Note:** Labels marked in **Red** in this document indicate **mandatory** fields and should be completed (filled in) in the spreadsheet.

### Contractor Section :

#### **M1 Tax Month End Date :** (Mandatory)

Enter here the Tax Month End Date.

Please note,

1. This must contain a valid calendar date. The date can be in a **YYYY-MM-DD, or DD/MM/YYYY, or DD/MM/YY** format .
2. It must not be earlier than 2007-05-05.
3. The YYYY must be in the range of 2007 – 2099, the MM must be in the range of 01-12 ,the DD must always be 05 .
4. The Date must not be more than [3] return periods ahead of the current date.

#### **M2 Sender :** (Mandatory)

Select the appropriate option from the drop down list (Individual, Company, Agent, Bureau, Partnership).

#### **M3 UTR (Unique Taxpayer Reference) :** (Mandatory)

Enter here the Contractor's UTR (Unique Taxpayer Reference).

Please note that the length should not exceed 10 digits and the UTR format should only be numeric.

#### **M4 Accounts Office Reference :** (Mandatory)

Enter here the Contractor's Accounts Office Reference (AORef) number.

Please note,

1. The AORef field length must not exceed 13 characters
2. The AORef must be in the format
  - characters 1 -3 must be numeric
  - character 4 must be 'P'
  - character 5 must be alpha
  - characters 6-13 must be alphanumeric

#### **M5 Nil Return Indicator :** (Optional)

'Can you confirm that no payments have been made to any subcontractors in the construction industry in this period?'

Please note,

1. If present, must be answered "yes"
2. For "Nil Return", subcontractor details are not required.

#### **M6 Employment Status Declaration :** (Mandatory)

'Can you confirm that the employment status of each individual included on this return has been considered and payments have not been made under contracts of employment?'

Please note,

1. Must be 'yes' or 'no' in the appropriate format.
2. This is optional field for "Nil Return".

#### **M7 Verification Declaration :** (Mandatory)

'Can you confirm that every subcontractor included on this return has either been verified with HM Revenue & Customs, or has been included in previous CIS return in this, or the previous two tax years?'

Please note,

1. Must be 'yes' or 'no' in the appropriate format.
2. This is optional field for "Nil Return".

**M8 Information Correct Declaration : (Mandatory)**

'Please sign below to confirm the nil return declaration, or the employment and verification status declarations. You may be penalised or prosecuted if you make false statements.

Can you confirm that the information given on this return is correct and complete to the best of your knowledge and belief?'

Please note, this field must be answered "yes" in the appropriate format.

**M9 Inactivity Declaration : (Optional)**

'Please indicate if you do not anticipate paying subcontractors in the next six months'

Please note,

1. If present, must be answered "yes" in the appropriate format.

**M10 PAYE Reference (Tax Office Number/Tax Office Reference) : (Mandatory)**

Enter here the PAYE reference of the Contractor.

**M11 Contractor Name : (Mandatory)**

Enter here the Contractor's Name. Please note the characters length should not exceed more than 35 characters. This field is mandatory.

**M12 Contractor Email : (Optional)**

Enter here the Contractor's Email.

**M13 Contractor Address Line 1 : (Optional)**

Enter here the Contractor's Address Line 1.

**M14 Contractor Address Line 2 : (Optional)**

Enter here the Contractor's Address Line 2.

**M15 Contractor Address Line 3 : (Optional)**

Enter here the Contractor's Address Line 3.

**M16 Contractor Address Line 4 : (Optional)**

Enter here the Contractor's Address Line 4.

**M17 Contractor Postcode : (Optional)**

Enter here the postcode of the Contractor's address. Eg.EP1 3SO

Please note that the Postcode should not exceed more than 10 characters.

**M18 Contractor Country : (Optional)**

Enter here the Contractor's Country.

**M19 Contractor Telephone : (Optional)**

Enter here the Contractor's Telephone number.

**M20 Contractor Website : (Optional)**

Enter here the Contractor's Website details.

**Subcontractor Section :**

**N1 Tax Month End Date : (Mandatory)**

Enter here the Tax Month End Date.

Please note,

1. It must contain a valid calendar date. The date can be in a **YYYY-MM-DD**, or **DD/MM/YYYY**, or **DD/MM/YY** format .

2. It must not be earlier than 2007-05-05.

3. The YYYY must be in the range of 2007 – 2099, the MM must be in the range of 01-12,

and the DD must always be 05 .

4. The date must not be more than [3] return periods ahead of the current date.

**N2 Works Reference :** (Optional)

Enter here the subcontractor's Works Reference. This is optional.

Please note that the Works Reference can be alphanumeric and should not exceed more than 20 characters in length.

**Please ensure you fill in the Name details relevant to the Subcontractor's business type (sole trader, partnership, company or trust). Fill in the details for EITHER an Individual (Title,First Forename,Second Forename and Surname) OR a Trading Name. Do not fill in both details.**

**N3 Title :** (Optional)

Enter here the title of the Subcontractor. Eg: Mr,Mrs,Miss,Ms.

Please note, a 'Space' is not allowed in between the characters and the length should not exceed 4 characters.

**N4 First Forename :** (Optional)

Enter here the Subcontractor's first name. This field is mandatory if the Subcontractor Trading Name is not filled in.

You should use only characters defined in the schema i.e, A-Z upper or lower case, hyphen or apostrophe.

Please note that a 'Space' is not allowed in between the characters and the length should not exceed more than 35 characters.

Please note, the below mentioned special characters **must not be used** when you enter the Forename.

1. ` This is not an apostrophe, it is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. \_ underscore
5. ( ) opening and closing parenthesis
6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. \* asterisk
10. ? question mark

**N5 Second Forename :** (Optional)

Enter here the Subcontractor's Second forename.

If the 'Trading Name' is completed, an entry is not allowed in this field.

You should use only characters defined in the schema i.e, A-Z upper or lower case, hyphen or apostrophe.

Please note that a 'Space' is not allowed in between the characters and the length should not exceed more than 35 characters.

Please note, the below mentioned special characters **must not be used** when you enter the Forenames.

1. ` This is not an apostrophe, it is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. \_ underscore
5. ( ) opening and closing parenthesis

6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. \* asterisk
10. ? question mark.

**N6 Surname :** (Optional)

Enter here the Subcontractor's Surname. This field is mandatory if the Subcontractor Trading Name is not filled in.

Only characters defined in the schema should be used i.e. A-Z upper or lower case, digits 0-9, comma, period, forward slash, ampersand, hyphen, space, apostrophe and brackets.

Please note, the length should not exceed more than 35 characters.

Please note, the below mentioned special characters **must not be used** when you enter the Surname

1. Please do not include leading or trailing spaces when you enter the Surname. For example if the Surname is O'Connor, do not include space before O'Connor or after O'Connor
2. ` This is not an apostrophe, it is a grave accent. Please do not use this special character instead of an apostrophe. For example in the surname the apostrophe must be entered as O'Connor, not as O`Connor
3. \* asterisk
4. 0 zero (in place of the alphabet O) - the first character must be alpha.

**N7 Trading Name :** (Optional)

Enter here the Subcontractor's Trading Name.

Use this field to supply the Subcontractor Name where the name is not a personal name (e.g. any Company Name, Trust Name, Partnership Name or Trading Name). If there is any doubt over whether a name is a personal name or not, then enter the name details in this field.

You should use only the characters defined in the schema i.e. A-Z upper or lower case, digits 0-9, comma, period, forward slash, ampersand, hyphen, space, apostrophe and brackets.

Please note that the length should not exceed 56 characters.

**N8 Unmatched Tax Rate Indicator :** (Optional)

'Can you please confirm if you are paying the subcontractor at a higher rate of deduction ?'

Please note,

1. If present, must be answered 'yes' .

**N9 UTR (Unique Taxpayer Reference) :** (Optional)

Enter here the Subcontractor's Unique Taxpayer Reference.

This field must be completed, if the 'Unmatched Tax Rate Indicator' is not completed.

The UTR should be 10 digits long and must be numeric.

This field must be completed if valid UTR is known.

**N10 Company Registration Number (CRN) :** (Optional)

Enter here the Company Registration Number if available. This field is not case-sensitive.

Please note that the company registration number must be in one of the following formats

(a) Characters 1-2 must be alpha

Characters 3-8 must be numeric

The numeric field must have at least 1 digit and not more than 6

or

(b) Characters 1-8 must be numeric

The numeric field must have at least 1 digit and not more than 8

**N11 NINO (NI Number) :** (Optional)

Enter here the Subcontractor's National Insurance number (NINO). If the NI number is not known leave it blank. This field is not case-sensitive.

The NINO should be in the format AANNNNNNA,

- the first character must be alpha excluding D, F, I, Q, U, V
- the second character must be alpha excluding D, F, I, O, Q, U, V
- the last character must be A-D or a space

**N12 Subcontractor Verification Number :** (Optional)

Enter here the Subcontractor Verification Number. This field is not case-sensitive.

Please note,

1. The first character must be a 'V' followed by 10 numerics followed by 0, 1 or 2 alphabets.

The unique verification number should be supplied if known for Subcontractors paid at the Higher Deduction Rate.

**N13 Total Payments Made :** (Mandatory)

Enter here the Total Payments made to the Subcontractor.

Please note the following when you enter the amount:

1. It must be in whole pounds.
2. It must be greater than or equal to zero. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**N14 Direct Cost of Materials :** (Mandatory)

Enter here the Direct Cost of Materials.

Please note the following when you enter the amount:

1. It must be in whole pounds.
2. It must be greater than or equal to zero. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid. It should be entered as 1234.00 without the comma.

**N15 Total Amount Deducted (Tax) :** (Mandatory)

Enter here the Total Amount deducted (Tax).

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It must be greater than or equal to zero. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.  
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

**N16 Net Pay Due :** (Optional)

Enter here the Net Pay due to the Subcontractor by the Contractor, after deducting the Tax.

Please note the following when you enter the amount:

1. It must be in pounds and pence.
2. It can be greater than or equal to zero.

**N17 CIS 300 eStatement Reference :** (Optional)

Enter here the eStatement Reference number. It should not exceed 20 characters.

**N18 Subcontractor Email :** (Optional)

Enter here the Subcontractor's Email address.

**N19 Subcontractor Address Line 1 :** (Optional)

Enter here the Subcontractor's Address Line 1.

**N20 Subcontractor Address Line 2 :** (Optional)

Enter here the Subcontractor's Address Line 2.

**N21 Subcontractor Address Line 3 :** (Optional)

Enter here the Subcontractor's Address Line 3.

**N22 Subcontractor Address Line 4 :** (Optional)

Enter here the Subcontractor's Address Line 4.

**N23 Subcontractor Postcode :** (Optional)

Enter here the postcode of the Subcontractor's address. Eg.EP1 3SO

Please note that the Postcode should not exceed more than 10 characters.

**N24 Subcontractor Country :** (Optional)

Enter here the Subcontractor's Country.