

Supporting Document - CIS 300 Contractor

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

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 : (Optional)

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