

INVOICE

CIS subcontractor invoice · Non-VAT-registered invoice

From (subcontractor)

Business name: _____
Address: _____
UTR number: _____
Phone / email: _____

Invoice details

Invoice number: _____
Invoice date: _____
Payment due: _____
Contract / site ref: _____

To (contractor / customer)

Business name: _____
Address: _____

Description	Type	Qty	Unit price	Amount
	Labour			
	Labour			
	Labour			
	Labour			
	Materials			
	Materials			
	Materials			
	Materials			

Labour subtotal _____

Materials subtotal _____

Subtotal (ex VAT) _____

CIS deduction (labour only, at 20% / 30%) _____

Amount payable _____

No VAT is charged because the supplier is not VAT registered. The CIS deduction is calculated on the labour element.

The CIS deduction applies to the labour element only, excluding VAT. Materials you personally purchased for the job are excluded from the deduction base. Show your UTR on every CIS invoice.

Payment details

Account name: _____
Sort code: _____
Account number: _____
Payment reference: _____