

INVOICE

CIS subcontractor invoice · Domestic reverse charge invoice

From (subcontractor)

Business name: _____

Address: _____

UTR number: _____

VAT number: _____

Invoice details

Invoice number: _____

Invoice date: _____

Payment due: _____

Contract / site ref: _____

To (contractor / customer)

Business name: _____

Address: _____

Customer VAT number: _____

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%) _____

VAT (reverse charge, for information only) _____

Amount payable _____

Reverse charge: customer to account for VAT to HMRC. VAT rate applicable: 20%. No VAT is added to the amount payable.

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: _____