MARSLAND NASH
PAYROLL

CIS SERVICE

Introduction

By law, every Contractor within the CIS industry who uses subcontractors must organise for a tax deduction to be taken from any relevant subcontractors and paid to HM Revenue and Customs by the 19th of every month. Contractors are also legally obligated to report such deductions by way of a CIS return by the 19th of every month, and to provide a deduction statement to the subcontractor.

Penalties for failing to adhere to HM Revenue and Customs legislation can be punitive and, with the increasing pressure on every aspect of a building contractor to ensure their job is done correctly, CIS can become somewhat of an afterthought.

CIS – Our Service

Within the service, we will undertake the following:-

Return only service

- Register you as a Contractor with HM Revenue and Customs
- Verify new subcontractors to ascertain their tax status (20%, 30% or Gross status).
- Notify HM Revenue and Customs by way of Employer Payment Submission of any deductions you may have suffered as a subcontractor.
- Extract the CIS tax from your subcontractors' invoices.
- Report the tax to HM Revenue and Customs by the deadline specified above.
- Calculate the tax due to HM Revenue and Customs.
- Advise the amount due to HM Revenue and Customs based on the invoices provided.
- Correspond with HM Revenue and Customs at the end of each year should your CIS/PAYE account be in credit due to suffering more CIS tax than deducting.

Return plus statements service

- Prepare statements for your subcontractors based on the invoices provided.

CIS Returns – Our Fixed Fees per month		
Number of subcontractors	**Return only**	**Return and Statements for subcontractors***
NIL Return	£10.00	N/A
1	£20.00	£25.00
2 – 5	£25.00	£30.00
6 – 10	£30.00	£35.00
11 – 20	£40.00	£45.00
21 – 30	£50.00	£55.00
30 +	POA	POA

Additional services – Our Fixed Fees per application	
Service	**Fee**
Gross Status Applications *	£65.00
CIS Refund Applications	£65.00
Sub-Conbtractor CIS 301 Registrations form	£65.00
CITB Levy Forms	£65.00

*If your business acts as a subcontractor we can advise you if you meet the qualifying conditions and apply for gross status. If obtained this means you suffer no deductions on income and pay all your tax at the year end

All prices are subject to VAT