CIS SUBCONTRACTOR INVOICE (DOMESTIC REVERSE CHARGE)

Labour, materials and plant on separate lines so the contractor can apply the CIS deduction to labour only. VAT shown under the reverse charge.

Subcontractor:	Example Plastering Ltd	**Invoice no.:**	INV-2026-118
UTR / VAT no.:	1234567890 / GB123456789	**Date / tax point:**	23 Nov 2026
Contractor (customer):	Main Build Contractors Ltd	**Site / job:**	Riverside, Leeds
Customer VAT no.:	GB987654321	**Period:**	1 to 21 Nov 2026

#	Description	Type	Qty	Unit price	Net (£)
1	Plastering labour, ground floor (days)	Labour	10	£200.00	£2,000.00
2	Plaster and beads (bought by us)	Materials	1	£800.00	£800.00
3	Mixer and scaffold tower hire	Plant	1	£200.00	£200.00
4					£0.00
5					£0.00
6					£0.00
7					£0.00
8					£0.00

Total excluding VAT	£3,000.00
of which labour (CIS applies)	£2,000.00
of which materials, plant, consumables	£1,000.00
CIS deduction rate (20% / 30% / 0%)	20%
CIS deduction (labour × rate)	£400.00
VAT 20% under the reverse charge (customer pays HMRC)	£600.00
AMOUNT DUE TO SUBCONTRACTOR	**£2,600.00**

Reverse charge: customer to pay the VAT to HMRC. VAT Act 1994 Section 55A applies.

Contractor: verify the subcontractor with HMRC before paying, deduct CIS from labour only and give a payment and deduction statement within 14 days of the end of the tax month. If the customer has told you in writing that it is an end user, charge VAT normally instead.