

## Building & Trades

### Lost and Spoilt CIS Vouchers: CIS52

#### ARCHIVE

CIS Vouchers are the property of the Inland Revenue, and if lost, spoilt or destroyed a CIS52 must be completed and sent to the Liverpool processing centre.

If the subcontractor's copy has been lost in the post, or when filing, a copy of the contractor's slip can be used as proof that deductions were made, as long as the Inland Revenue copy has been sent.

If the contractor's copy is lost, a record of the slip is required, and where possible a copy of the subcontractor's slip should be taken for the files, as long as the Inland Revenue have received its slip.

To check that slips have been received by the Inland Revenue the employer's office should be contacted (CIS department) and using the subcontractor's reference, details of CIS25 returns can be checked.

If the vouchers are spoilt, a CIS52 must be completed (section for spoilt vouchers) and the form and the vouchers returned to Liverpool.

If the vouchers are destroyed or lost, the bottom section of the CIS52 must be completed. It is important that every effort is made to make sure that the correct voucher numbers are available and recorded.

New vouchers must then be issued, replacing any vouchers that have been lost. If lost vouchers are subsequently found the contractor should retain all the copies for the file.

From April 2007 the CIS voucher system will be replaced by a new monthly contractor's return. At that point all old unused vouchers must either be destroyed (shredding) or returned to Liverpool.

The 2006/07 tax return is the last one where vouchers will be in existence, thereafter vouchers will not exist and will not be accepted.

A summary of the latest information outlining the new proposed system can be found at [Latest Updates CIS system](#)