

Self Employment Building and Trades - CIS36 Return ARCHIVE

The year-end return for Contractor payments is the CIS36 and the last one was in April 2007. Monthly returns are now made.

CIS36s are sent out from February for completion at the year end.

The return is due back by 19th May following the end of the tax year. It details all payments and deductions made to Sub Contractors for that tax year.

Penalties of £100 are due for late filing. Repeated late filing will result in the Contractors certificate being cancelled.

CIS36 is currently a part paper based system, and the paper copies must be sent, although section 1 can be sent online if vouchers are filed by EDI. Sections 2, 3, and 4 must still be completed by hand and posted.

The CIS36 is sent with continuation sheets for CIS4, CIS5 and CIS6 holders. Each type of sub contractor must have the sum of the payments and deductions made within the fiscal year on the correct sheet.

The continuation sheets must be sent with the return.

The CIS36 is the sum of the continuation sheets.

Returns that do not have the sub contractor's registration card number on the continuation sheets will be rejected and sent back resulting in a possible late filing penalty.

If a CIS36 has not been received the Contractors Helpline can help with issuing a duplicate.

Contractors 0845 7 33 55 88 Mon-Fri 8.30am-5.00pm
Helpline

A useful link is

www.hmrc.gov.uk/manuals/cismanual/html/Cis1100/03_0002_CIS1101.htm