

## Self Assessment – SE1-4

### Self Employment Supplementary Sheets

### Subcontractors Box 3.97

### ARCHIVE

All subcontractors will be issued with a CIS payment slip from the contractors that they do business with.

When an agent is completing a self assessment form these CIS Vouchers need to given to the agent to send off with the Self Assessment form.

There are several points to note:

- All payment slips end at a period 5<sup>th</sup> of a Month. Check all the payment slips to make sure they are valid for the period being returned.
- If a payment slip has been missed from a previous accounting period DO NOT include in the next period, write to the tax office concerned and request in writing whether they wish the payment slip to be included or dealt with separately.
- Where there are slips missing, the client needs to either try and find it, or get a copy of the payment slip.
- Where contractors will not send payment slips to the sub contractor, details must be given in box 3.116 of that contractor's
  - Reference numbers
  - Name and address
  - Month that payments were made
  - Amount of Gross Payment
  - Amount of tax deducted
  - Details of the efforts gone to get the slips
- Photocopies of all payment slips must be kept with the SA100.
- The amount added to box 3.97 is the total deductions.

The return does not require the CIS payment slips be sent in with it, and therefore it is now easier to return online.