

## Construction Industry Scheme

Scenario 1  
contractor address

Contractor's Employer's Reference Number: 123/R018

### Statement of payment and deduction for month 1

- 6 Apr 2007 to 5 May 2007

#### Subcontractor

Name: Christopher Andrew Biggins	05/10/2006
Christopher Andrew Biggins	
Unique Tax Reference: 6456789012	
Verification number: V5678912345	

Description	Amount (£)
Gross amount paid (Excl VAT)	£200.00
Less cost of materials	£0.00
<b>Amount liable to deduction &gt;&gt;&gt;</b>	<b>£200.00</b>

Deductions	Amount (£)
CIS tax amount deducted	£36.00
<b>Total Deductions &gt;&gt;&gt;</b>	<b>£36.00</b>
<b>Net Amount payable &gt;&gt;&gt;</b>	<b>£164.00</b>

Name: Christopher Andrew Biggins  
26, Drain Street

	This month	Year to date
Labour	£200.00	£200.00
Materials	£0.00	£0.00
VAT	£0.00	£0.00
CIS deduction	(£36.00)	(£36.00)
Net payment	£164.00	£164.00

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