

INVOICE

FROM

INVOICE DETAILS

Invoice no. _____

Date _____

Tax point _____

Payment due _____

Week ending _____

TO (CONTRACTOR)

SITE / JOB REFERENCE

Labour: description	Days / hrs	Rate	Amount

Materials at cost: description	Qty	Cost each	Amount

Labour total

Materials total (at cost)

Subtotal

VAT at ____ % (or reverse charge)

Invoice total

Less CIS deduction ____ % of labour

Amount payable

CIS is deducted from **labour only**, not from VAT or the direct cost of materials. Under the VAT domestic reverse charge, show "Reverse charge: customer to account to HMRC for the VAT" and add no VAT.

PAYMENT DETAILS AND TERMS

Account name _____ Sort code _____ Account no. _____
Payment terms _____

INVOICE

EXAMPLE

FROM

A. Tradesperson
12 High Street, Anytown AB1 2CD
UTR 1234567890

INVOICE DETAILS

Invoice no.	00042
Date	16/10/2026
Tax point	16/10/2026
Payment due	30/10/2026
Week ending	16/10/2026

TO (CONTRACTOR)

Example Construction Ltd
1 Site Road, Anytown

SITE / JOB REFERENCE

Block B refurbishment

Labour: description	Days / hrs	Rate	Amount
Site labour, 5 days	5	£200.00	£1,000.00

Materials at cost: description	Qty	Cost each	Amount
Tiles and adhesive (receipts kept)	1	£300.00	£300.00

Labour total	£1,000.00
Materials total (at cost)	£300.00
Subtotal	£1,300.00
VAT at 20%	£260.00
Invoice total	£1,560.00
Less CIS deduction 20% of labour	-£200.00
Amount payable	£1,360.00

CIS is deducted from **labour only**, not from VAT or the direct cost of materials. Under the VAT domestic reverse charge, show "Reverse charge: customer to account to HMRC for the VAT" and add no VAT.

PAYMENT DETAILS AND TERMS

A. Tradesperson · Sort code 00-00-00 · Account 00000000 · Payment within 14 days