SAMPLE — NOT A REAL INVOICE

Invoice

Construction layout. This sample does not calculate a 20% or 30% CIS deduction.

Invoice number _____ Date _____ Job or site _____

Legal name _____ Trading name _____ Address _____

UTR _____ VAT number, if registered _____

Contractor name and address

Labour, travel and subsistence

Description	Amount

Materials, plant and other costs you paid

Description	Amount

Option A — standard VAT. Show VAT separately. It is not part of the CIS calculation.

Option B — domestic reverse charge. Do not add VAT for the customer to pay. Write “reverse charge”.

Invoice total _____ Bank details _____

Fictional example

Sample subcontractor, Sample address, United Kingdom
UTR 00000 00000 (sample)
Sample contractor, Sample address, United Kingdom

CIS-0001 02/03/2026 Sample site

Labour £1,800.00
Materials you paid for £400.00

If normal VAT at 20% applied, show that VAT separately. The contractor applies 20%, 30%, or nothing to the £1,800 labour element, using the rate HMRC gives them after verification.

Illustrative only. Not a deduction calculator.