

Income Tax Division

Subcontractor Commencing

Subcontractor's Reference Number										
										-

Exemption Certificate Number										
										/

Surname/company/partnership	Forenames

Address

Date First Paid in Current Tax Year
/ /

Date of Birth (If appropriate)
/ /

Please tick this box if the payment is for labour supplied by other persons as well as the named Subcontractor.
This does not apply where the Subcontractor is a Limited Company.

Declaration

It is confirmed that the information given above is, to the best of my/our knowledge and belief, true and correct.

Please note that personal details on this form will be shared between the Income Tax and Social Security Divisions of the Treasury for the purposes of maintaining your Income Tax, National Insurance and Social Security records.

Signed _____ **Date** _____
(Contractor)

Contractor's Name

Contractor's Reference Number										
										-

Privacy Notice: To find out more about how we collect and use personal information, contact our office or visit our website at: www.gov.im/treasuryprivacynotice. We will send you a paper copy if you telephone us or write to us using the contact details provided on this form.

Important Information

1. A contractor is obliged to submit a C20 (Subcontractor Commencing) form in respect of each subcontractor engaged within 14 days of their engagement. This form should be fully and accurately completed. If you fail to submit a completed form within the specified time you will be liable to a penalty of £250.
2. If the subcontractor does not present a valid Tax Exemption Certificate you must deduct tax at 20% from any payment of labour made to the subcontractor, otherwise you may be liable for the amount of tax that should have been deducted.
3. Note that only Manx Tax Exemption Certificates are valid for this purpose.
4. Please ensure that this form is fully completed before submission.
5. Full details of your obligations as a contractor with regard to record keeping, return submission, making of payments and general compliance can be found in the contractors guide, which can be found at www.gov.im/incometax.