

# Income Tax Division

## Subcontractor Commencing

Subcontractor's Reference Number									

Exemption Certificate Number									

<b>Surname/company/partnership</b>	<b>Forenames</b>
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**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.

**Signed (Contractor)** \_\_\_\_\_ **Date** \_\_\_\_\_

Contractor's Name

Contractor's Reference Number									

## **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](http://www.gov.im/incometax).