

Income Tax Division

Subcontractor Ceasing

Subcontractor's Reference Number										

Exemption Certificate Number										

Surname/company/partnership	Forenames

Address

Date Last Paid in Current Tax Year
/ /

Date of Birth (If appropriate)
/ /

This form should be completed with details of all payments made during the tax year (6 April to 5 April) to the subcontractor during the period 6 April or date of engagement (whichever is the later) to the date of the last payment to the subcontractor.

	£	p		£	p		£	p
Gross Labour	:		Materials	:		Tax Deducted	:	

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 (Contractor)	Date

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 C21 (Subcontractor Ceasing) form in respect of each subcontractor no longer engaged within 14 days of their engagement ending. This form should only be completed where there is no intention to engage the subcontractor in the future. 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.