



Construction Industry Scheme (CIS)



Contact Details

Surrey Office

56, Little Heath Road
Chobham
Surrey
t: 0870 609 2824
f: 01276 488049

Hampshire Office

Scrapps Hill Farm,
Worting Road
Basingstoke RG23 8PU
t: 01256 333 550
f: 01256 869 595

CIS at Cameron James Construction Services Ltd (for self-employed subcontractors only)

Attached please find the following:

- Our contract (x2)
- Registration form
- Self Employment Test
- Acceptable Identification Documents
- Frequently asked questions

The enclosed contract for services is a legally binding document and we recommend you read it carefully. You can take independent legal advice or you can call our offices and we will answer questions you may have.

All we require from you is:

- A signed and completed registration form
- A signed copy of your contract and
- Proof of Identification (clear copy)

We will contact Inland Revenue (HMRC) to verify your details and we will tax you according to their instructions.

Please note the following:

We cannot make any payments under CIS without all the relevant documents and forms:

- Due to the nature of work in the Construction Industry, your contract rate will be verbally agreed
- As a self-employed contractor you must take responsibility for setting aside sufficient funds for holidays. Your "contract for services" states that any holiday pay is a contractual agreement and not a statutory right under the Working Time Regulations.
- A self-employed benefits package is available which includes Public Liability insurance and text messaging. This costs from £2.95 per week and will be deducted from your net payments.
- You will usually be paid on Friday before 5pm
- We will issue weekly "Payment Statements" and monthly "Deduction Statements" which you must keep in a safe place because you will need them to complete your end of year tax return

We would like to take this opportunity to thank you for choosing to subcontract with Cameron James Construction Services Ltd.

Should you have any questions, please contact our offices on 0870 609 2824.

Contract for Services**Please retain this copy for your Records**

THIS CONTRACT FOR SERVICES dated is made between :-

Cameron James Construction Services Ltd (Reg. 6774564) ("the Contractor") And

..... ("the Subcontractor")

BACKGROUND

- A. The Contractor's business is in General Construction. The Contractor is appointed by its clients to complete a project for specified works at a certain site or location ("the Assignment").
- B. The Subcontractor has skills and abilities which may from time to time be available to the Contractor ("the Services").
- C. The Contractor and Subcontractor agree that if the Subcontractor offers to make its services available to the Contractor and is engaged by the Contractor, the terms and conditions in this Contract for Services shall apply.
- D. It is the intention of the parties that when the Subcontractor provides the Services to the Contractor for an Assignment, such provision of Services shall constitute a separate and distinctive engagement under this Contract for Services. Unless varied or amended or otherwise agreed between the parties under clause 21, these terms and conditions shall apply for each engagement.

OPERATIVE PROVISIONS

- 1. The Contractor is not obliged to offer work on any Assignment to the Subcontractor, neither is the Subcontractor obliged to accept any work offered. The Subcontractor is not obliged to make its Services available at any time. Specifically both parties agree that they do not intend to create or imply any mutuality of obligations at any time, either during or in between any individual engagement.
- 2. The Subcontractor shall act in a professional workmanlike way at all times while carrying out the Services for the Contractor.
- 3. The Subcontractor is free to use its own initiative as how best to complete the Services and with the flexibility to arrange how and when the Services are carried out, always provided that this does not unreasonably interfere with or delay other works being carried on by or on behalf of the Contractor or with any site restrictions in place on a particular Assignment.
- 4. The Subcontractor is free to provide any services to any other party at the same time as being engaged by the Contractor and the Contractor acknowledges that it will not have first call on the services of the Subcontractor in priority to any third party.
- 5. The Sub-Contractor is responsible for its own tools and equipment.
- 6. A deduction may be made for Personal Accident and Contingent Liability Insurances.

PAYMENT FOR THE SERVICES

- 7. Formal written tenders will not be required. The parties agree that the rate for the Services and the method of payment will be negotiated and agreed between them from time to time and this shall include verbal agreements of the rate of payment for the Services. As a self-employed contractor you must take responsibility for setting aside sufficient funds for holidays. Holiday pay is a contractual agreement and not a statutory right under the Working Time Regulations.
- 8. If the Contractor is notified by its client of any defective work caused by the Subcontractor, any substitute or hired assistant working for the Subcontractor, the Subcontractor will correct any such work in its own time at its own expense or pay back any fees paid by the Contractor.
- 9. The Subcontractor is responsible for all its travelling expenses to and from any location where it has been engaged to provide the Services.
- 10. The subcontractor may be subject to deductions under the Construction Industry Scheme. The Contractor will undertake to verify with HM Revenue & Customs the subcontractor's appropriate rate of deduction under this scheme.
- 11. The Subcontractor is responsible for its own National Insurance contributions.
- 12. As a self-employed independent subcontractor in business on its own account, the Subcontractor agrees that it is not entitled to sick pay or any other payment for absence from the Contractor in any circumstances nor entitled to participate in the Contractor's grievance and disciplinary procedure.
- 13. The Subcontractor will not be entitled to receive payment for Services cancelled or where a site is closed by reason of inclement weather.

Contract for Services**Please retain this copy for your Records****HEALTH AND SAFETY**

14. In the interests of Health and Safety obligations imposed on the Contractor, the Subcontractor agrees to comply with all reasonable operational rules relating to working hours, site security and safety.
15. The parties acknowledge that it may be necessary for health and safety reasons for the Subcontractor to be identifiable whether evidenced by security passes or on parts of clothing. However, the Subcontractor will not represent itself or hold itself out to be a servant or employee of the Contractor

SUBSTITUTES AND HIRED ASSISTANTS

16. The Subcontractor may, at its absolute discretion, send a substitute or hired assistant to perform the Services. The substitute or hired assistant may be rejected by the Contractor only if in the reasonable opinion of the Contractor, such substitute or hired assistant does not possess the necessary skills or qualifications to carry out the Services.
17. Where a substitute or hired assistant is sent by the Subcontractor, there shall be no contractual or financial relationship between the Contractor and the substitute or hired assistant. The Subcontractor is solely responsible for arranging payments to the substitute or hired assistant.

TERMINATION OF THIS AGREEMENT

18. This Agreement can be terminated by either party for any reason and without any notice being given.

MISCELLANEOUS

19. Both parties agree and intend this Contract for Services is a legal relationship of giving and accepting independent services and specifically is not a relationship of master and servant or employee and employer.
20. The Subcontractor confirms that it has read and understood the terms and conditions herein and has had the opportunity to discuss the agreement with any person or professional adviser it considers necessary before signing.
21. Both parties agree this is intended to be a legally binding contract governing the nature of the contractual relationship between them.
22. Both parties agree that unless otherwise stated in this Contract for Services, with the exception of verbal agreements referred to in clauses 6 and 7 these terms and conditions represent the whole agreement between them. No variations may be made to these terms unless agreed in writing by both parties.
23. Should the Contractor fail to enforce or apply any of the rights that it has under this Contract for Services, it shall not be construed that the Contractor approves or agrees to any breach of contract or that it loses its rights to enforce the terms of this Contract for Services in full at any time now or in the future.
24. The Headings used in the Contract for Services are for ease of reference only and are not intended to be interpreted as part of the terms agreed between the parties.
25. This contract is governed by the laws of England and Wales.

Contractor: Cameron James Construction Services Ltd

Signed:-

Dated:-

Subcontractor:

Signed:-

Dated:-

Contract for Services To be returned to Cameron James Construction Services Ltd

THIS CONTRACT FOR SERVICES dated is made between :-

Cameron James Construction Services Ltd (Reg. 6774564) ("the Contractor") And

..... ("the Subcontractor")

BACKGROUND

- A. The Contractor's business is in General Construction. The Contractor is appointed by its clients to complete a project for specified works at a certain site or location ("the Assignment").
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- C. The Contractor and Subcontractor agree that if the Subcontractor offers to make its services available to the Contractor and is engaged by the Contractor, the terms and conditions in this Contract for Services shall apply.
- D. It is the intention of the parties that when the Subcontractor provides the Services to the Contractor for an Assignment, such provision of Services shall constitute a separate and distinctive engagement under this Contract for Services. Unless varied or amended or otherwise agreed between the parties under clause 21, these terms and conditions shall apply for each engagement.

OPERATIVE PROVISIONS

- 1. The Contractor is not obliged to offer work on any Assignment to the Subcontractor, neither is the Subcontractor obliged to accept any work offered. The Subcontractor is not obliged to make its Services available at any time. Specifically both parties agree that they do not intend to create or imply any mutuality of obligations at any time, either during or in between any individual engagement.
- 2. The Subcontractor shall act in a professional workmanlike way at all times while carrying out the Services for the Contractor.
- 3. The Subcontractor is free to use its own initiative as how best to complete the Services and with the flexibility to arrange how and when the Services are carried out, always provided that this does not unreasonably interfere with or delay other works being carried on by or on behalf of the Contractor or with any site restrictions in place on a particular Assignment.
- 4. The Subcontractor is free to provide any services to any other party at the same time as being engaged by the Contractor and the Contractor acknowledges that it will not have first call on the services of the Subcontractor in priority to any third party.
- 5. The Sub-Contractor is responsible for its own tools and equipment.
- 6. A deduction may be made for Personal Accident and Contingent Liability Insurances.

PAYMENT FOR THE SERVICES

- 7. Formal written tenders will not be required. The parties agree that the rate for the Services and the method of payment will be negotiated and agreed between them from time to time and this shall include verbal agreements of the rate of payment for the Services. As a self-employed contractor you must take responsibility for setting aside sufficient funds for holidays. Holiday pay is a contractual agreement and not a statutory right under the Working Time Regulations.
- 8. If the Contractor is notified by its client of any defective work caused by the Subcontractor, any substitute or hired assistant working for the Subcontractor, the Subcontractor will correct any such work in its own time at its own expense or pay back any fees paid by the Contractor.
- 9. The Subcontractor is responsible for all its travelling expenses to and from any location where it has been engaged to provide the Services.
- 10. The subcontractor may be subject to deductions under the Construction Industry Scheme. The Contractor will undertake to verify with HM Revenue & Customs the subcontractor's appropriate rate of deduction under this scheme.
- 11. The Subcontractor is responsible for its own National Insurance contributions.
- 12. As a self-employed independent subcontractor in business on its own account, the Subcontractor agrees that it is not entitled to sick pay or any other payment for absence from the Contractor in any circumstances nor entitled to participate in the Contractor's grievance and disciplinary procedure.
- 13. The Subcontractor will not be entitled to receive payment for Services cancelled or where a site is closed by reason of inclement weather.

Contract for Services To be returned to Cameron James Construction Services Ltd**HEALTH AND SAFETY**

14. In the interests of Health and Safety obligations imposed on the Contractor, the Subcontractor agrees to comply with all reasonable operational rules relating to working hours, site security and safety.
15. The parties acknowledge that it may be necessary for health and safety reasons for the Subcontractor to be identifiable whether evidenced by security passes or on parts of clothing. However, the Subcontractor will not represent itself or hold itself out to be a servant or employee of the Contractor

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16. The Subcontractor may, at its absolute discretion, send a substitute or hired assistant to perform the Services. The substitute or hired assistant may be rejected by the Contractor only if in the reasonable opinion of the Contractor, such substitute or hired assistant does not possess the necessary skills or qualifications to carry out the Services.
17. Where a substitute or hired assistant is sent by the Subcontractor, there shall be no contractual or financial relationship between the Contractor and the substitute or hired assistant. The Subcontractor is solely responsible for arranging payments to the substitute or hired assistant.

TERMINATION OF THIS AGREEMENT

18. This Agreement can be terminated by either party for any reason and without any notice being given.

MISCELLANEOUS

19. Both parties agree and intend this Contract for Services is a legal relationship of giving and accepting independent services and specifically is not a relationship of master and servant or employee and employer.
20. The Subcontractor confirms that it has read and understood the terms and conditions herein and has had the opportunity to discuss the agreement with any person or professional adviser it considers necessary before signing.
21. Both parties agree this is intended to be a legally binding contract governing the nature of the contractual relationship between them.
22. Both parties agree that unless otherwise stated in this Contract for Services, with the exception of verbal agreements referred to in clauses 6 and 7 these terms and conditions represent the whole agreement between them. No variations may be made to these terms unless agreed in writing by both parties.
23. Should the Contractor fail to enforce or apply any of the rights that it has under this Contract for Services, it shall not be construed that the Contractor approves or agrees to any breach of contract or that it loses its rights to enforce the terms of this Contract for Services in full at any time now or in the future.
24. The Headings used in the Contract for Services are for ease of reference only and are not intended to be interpreted as part of the terms agreed between the parties.
25. This contract is governed by the laws of England and Wales.

Contractor: Cameron James Construction Services Ltd

Signed:-

Dated:-

Subcontractor:

Signed:-

Dated:-

Registration Form – CIS registered subcontractors only

Title: Full Name:

Address:

E-mail:

Home Tel:

Mobile Tel:

Date of birth:

NI Number:

Trade:

Start Date:

Next of Kin:

Contact Number:

Agency / Company:

Branch:

Tel. Number:

Bank / Building Society name:

Address:

Account holder name:

Account Number:

Account sort code:

CIS Card

CIS Card Number:

Exp Date:

Authorised User:

Card Type:

Please sign a copy of your card and send it through to us with the completed form.
We are unable to pay you without seeing your CIS Card.

Cameron James Construction Services Ltd – Self Employment Test (CJ SET)

IR35 is the name for the tax legislation, introduced in 2000, and designed to stop people working through a service company or similar (an ‘intermediary’) and being paid as a self employed person when, in reality, their contract and working relationship with the end client is one of employment.

Prior to IR35 contractors could work through an intermediary and chose whether to take their income as a salary or dividend (or a combination of the two). Unlike salary, dividends are not subject to PAYE and National Insurance Contributions.

Does IR35 affect you?

IR35 applies to anyone who provides personal services via an intermediary, whether direct to the client or via an agency. To determine the nature of the relationship between the worker and the end client you must consider the actual contract between the intermediary and the client (or the agency if there is one) and the day to day practical realities of how you operate when at the client.

CJ SET Employment Test

Cameron James Construction Services Ltd has designed the Cameron James Self Employment Test (CJ SET) to help you decide whether or not you meet the criteria that are used under IR35. These criteria are not set out in the legislation but are based on many years of employment and tax status case law. These questions follow HMRC guidelines, and can help you determine whether you meet the self-employed criteria or not:-

Question	Yes	No	N/A
1. Subject to meeting agreed deadlines or agreed outputs can you decide your work priorities and your day to day tasks and the hours you work?			
2. If you were unable to do the work (for example because you were sick) or needed help do you have the right to supply a substitute (who you pay) to do the work (and who the client can only reject if they are not suitably qualified and experienced) or the right to engage a helper to assist with the work?			
3. Do you work for a number of different clients at the same time or have several clients in the course of the year?			
4. Do you work without supervision?			
5. Can the client send you home without pay if, for whatever reason, there is no work to do or if it is not possible to work – for example if the office suffers a power cut?			
6. Are you engaged to complete a project or task rather than just to supply your services for a period of time?			
7. Do you only receive your agreed fee or rate without enjoying any employment benefits like paid holidays, sick leave, access to staff facilities, pensions etc?			
8. Do you purchase liability insurance to cover your work?			
9. Do you risk your own money? For example, if the work is not satisfactory or takes longer than anticipated will you have to make it good at your own expense or in your own time or stand the cost of any overrun?			
10. Do you provide the main items of equipment and any materials			

The determination of your employment status is not straightforward. It is an important issue that can have a significant impact on your financial affairs. The CJSET is only a guide and is not a substitute for specific expert advice.

If you answered yes to questions 1 and 2 you will probably pass the IR35 self-employment test. Nevertheless, if there are several no answers in questions 3-10 then you need to take expert advice as this would appear to be inconsistent.

- If you answered yes to question 1 but no to question 2 then, provided most of the other questions have been answered yes, you probably pass the IR35 self employment test.

Cameron James Construction Services – Self Employment Test (CJ SET)

- If you answer no to question 1 and yes to most of the others then you need to take expert advice because this appears inconsistent.
- If you answer no to question 1 and no to many of the other questions then this suggests that the client can control you in the same way as they control an employee and you have few if any other characteristics of self employment and therefore you probably do not pass the IR35 self employment test. If you do not think this is correct you need to take expert advice.

**If you are uncertain about the conclusion or if you want help completing the questionnaire please call
Cameron James Construction Services Ltd on 0870 609 2824**

I authorise the above named agency/company to make payments on my behalf to
Cameron James Construction Services Ltd and I agree that I have read and understand the Terms &
Conditions

I enclose a copy of my CIS certificate

Name:

Signature:

Date:

We must receive proof of identification – it's the law!!!

Cameron James Recruitment Ltd has adopted the 2004 legislation relating to the prevention of illegal working in the UK. Under Section 8 of the Asylum & Immigration Act 1996 and Race Relations Act 1976, proof of identification must be obtained for everyone.

Documents to be provided can be either:

List 1 One of the following:	List 2 (a) Combination of the following:	List 2 (b) Combination of the following:
<p>Passport Showing that the holder is either: - British Citizen, or has right of abode in UK, or is a National of EEA, or endorsement – right of residency, or indefinite stay in the UK</p> <p>OR: National Identity Card Showing that the holder is a National from EEA country</p> <p>OR: Residence Permit Issued by Home Office to EEA National</p> <p>OR: Application Registration Card "Arc" Issued by Home Office to an Asylum Seeker</p>	<p>National Insurance No. NI card, or P45, or P60, or Letter from Government (showing applied for NI no)</p> <p>AND: Along with one document above proving NI number, one of the following must be provided:</p> <p>Full UK Birth Certificate</p> <p>OR: Birth Certificate from either Isle of Man, Channel Islands or Ireland</p> <p>OR: Certificate of registration of naturalisation stating holder is British Citizen</p> <p>OR: Home Office letter indicating indefinite stay in UK</p> <p>OR: Immigration Status Document indicating indefinite stay in UK</p>	<p>Work Permit Approval document from Work Permits UK</p> <p>AND: Along with a document issued by Work Permits UK, one of the following must be provided.</p> <p>Passport endorsed to show holder is able to stay in the UK & can accept the employment in question</p> <p>OR: A Letter issued by Home Office confirming person is able to stay in the UK</p>

Frequently asked questions**Retain for your records****Q. How do I get registered?**

A. You need to contact the Inland Revenue (HMRC) on 0845 915 4515 to register for self-employment. They are open from 8am to 8pm Monday to Friday and from 8am to 4pm Saturday and Sunday. You then have to wait to receive your UTR (Unique Tax Reference) number AND national insurance (NI) number before you call 0845 366 7899 to register for CIS (8am to 8pm, 7 days a week). You will be taxed at 30% until you receive both of these numbers and then you should call to register for CIS. You should then contact us and once we verify you with HMRC you will be taxed at 20%.

Q. How & when will I get paid?

A. We require a contract, registration form and then we will "verify" you with the Inland Revenue. We can only pay you once you are "verified" and we normally pay directly into your bank on Friday (unless you request a cheque).

Q. What deductions are taken from me?

A. Tax deductions are made depending on your HMRC (Inland Revenue) CIS status. Most subcontractor deductions are made at 20% (CIS4) unless you are verified as not being liable to tax deductions. However, deductions are made at 30% if you have not yet been verified under CIS. It is, therefore, important that you become registered as soon as possible. We also offer a package which includes insurance, text messaging and tax advice for a fee from £2.95 per week.

Q. Do I receive Holiday Pay?

A. No. As a self-employed contractor you must take responsibility for setting aside sufficient funds for holidays. Your "contract for services" states that any holiday pay is a contractual agreement and not a statutory right under the Working Time Regulations.

Q. What if I am VAT registered?

A. Just send us a copy of your VAT registration form and invoice us appropriately.

Q. What about expenses?

A. All expense payments to you are taxed if you are subject to tax deduction under CIS. Keep your receipts and you will be able to claim them in your tax return. You may get a tax refund depending on your circumstances.

Q. Self Assessment Tax Return

A. If you have income from self-employment you are required by law to file an Income Tax Return with HM Revenue & Customs on or before the 31st January. The total amount of tax due is calculated after you claim your expenses. The "on account" tax payments (normally 20%) we send to Inland Revenue and are set-off against the amount of tax due.

Q. Pay Statements or CIS vouchers?

A. From the 6th April 2007 we issue weekly "pay statements". These confirm your income and tax deductions and need to be kept to assist you when filing your tax return.

Q. Do I need to pay National Insurance?

A. Yes. As a self-employed contractor you must take responsibility for paying your Class 2 National Insurance contributions - failure to do so could result in fines. You can make these payments monthly or quarterly. To find out more you can contact HMRC Self-Employed helpline on 0845 915 4655.

Q. Do I need personal accident insurance?

A. It is and good practice that subcontractors carry personal accident insurance cover.