

CAN THE TAXMAN PUT YOU ON THE CARDS?

The Construction Industry changed in April 2007 and anyone working on price, employing their own labour or supplying plant and materials is not affected by the new legislation. This doesn't mean the end of labour only sub-contractors because a worker does not have to prove that he is self-employed, only that he is not an employee.

THIS IS NOT THE TAXMAN'S VIEW THIS IS THE VIEW OF THE HIGH COURT

Legally, you are not an employee if;

- ❑ You are under no obligation to take on all works offered to you by a contractor
- ❑ You are given no notice when works cease and you need give no notice to quit
- ❑ You can bring in a worker to assist you, or to take your place if you are unavailable
- ❑ You risk losing money unless you put right in your own time any faulty work
- ❑ You are sufficiently skilled that no-one need direct you on how to carry out your work
- ❑ You are not entitled to any benefits of employment, e.g. sick pay, grievance procedures

Some building contractors are becoming wary about paying labour only sub-contractors, but if you know yourself to be self-employed, the answer is to be paid through an independent company, as this removes any liability under Revenue legislation falling on the contractors that you supply your services to. C W Construction Ltd manages payments for genuinely self-employed workers only, unlike our competitors we never pay other company's employees because we want to protect your right to be paid under CIS.

The charge for the provision of our payment management service is £15.00 per week with no set up charge or contracts.

**For more information on New CIS
Call 01268 745808 or visit
www.cw-construction.co.uk**

