



HM Revenue
& Customs

Kate Glover

By email:

request-639682-82259b65@whatdotheyknow.com

Freedom of Information Team

S1715

6 Floor

Central Mail Unit

Newcastle Upon Tyne

NE98 1ZZ

Email foi.request@hmrc.gov.uk

Web www.gov.uk

Date: 24 February 2020

Our ref: FOI2020/00205

Dear Kate Glover

Freedom of Information Act 2000 (FOIA)

Thank you for your request, which was received on 28 January, for the following information:

“For the purpose of this request, I’m referring to information where :a person is: a sole trader / sub contractor, operating as an individual, verified, and has 20% tax deducted at source and all submitted on an annual SA and where the sub contractors Contractor is/has been compliant, monthly returns, verified status etc..

Can you provide (if any) specific information on the annual income figure given (via the CMS interface)

To explain my meaning further, I’m looking for information available as to:

Would this income be routinely available when a standard calculation request is made by CMS or would this fall under the scope of something other, therefore a particular request for it would need to be made for this type income to be accessed

Please can you provide any information as to When/if the annual figure is requested from the CMS, for the purpose of a CM Calculation, is the figure supplied before or after: the CIS amounts deducted by the contractor, the sum of claimable expenses claimed, any personal allowance relief, the amount of tax paid/payable, the amount of any over payment of CIS deductions and the excess is reclaimed.”

HMRC shares data with Department for Work and Pensions (DWP) Child Maintenance Service (CMS), to support DWP CMS in administering the Child Maintenance System in Great Britain.

Construction Industry Scheme (CIS) subcontractors are expected to register for Self Assessment and will be expected to file a tax return.

HMRC provide CMS with gross taxable income details for the most recent tax year in respect of which we have a completed return. CMS will only have sight of this total income figure.

For a self employed individual, taxable income will include business profits after the deduction of allowable business expenses.

There will be no deduction for any customer in respect of the personal tax allowance or for tax payable; therefore CIS over/under payments are not reported.

The information shared is set out in law under the Child Support Maintenance Calculation Regulations 2012 (www.legislation.gov.uk/ukxi/2012/2677/contents). HMRC shares information relating to certain types of income specified in either the Income Tax (Earnings and Pensions) Act 2003 (www.legislation.gov.uk/ukpga/2003/1/contents) or the Income Tax (Trading and Other Income) Act 2005 (www.legislation.gov.uk/ukpga/2005/5/contents).

The Child Maintenance System is governed by the DWP, any requests for information specific to this service can be made via email to the following email address: freedom-of-information-request@dwp.gov.uk.

HMRC publishes guidance on the responsibility of a CIS subcontractor which can be found at the following link:

<https://www.gov.uk/what-you-must-do-as-a-cis-subcontractor>

If you are not satisfied with this reply you may request a review within two months by emailing foi.review@hmrc.gov.uk, or by writing to the address at the top right-hand side of this letter.

If you are not content with the outcome of an internal review you can [complain to the Information Commissioner's Office](#).

Yours sincerely,

Freedom of Information Team