

CIS PAYMENT AND DEDUCTION STATEMENT

HMRC lets contractors choose the style of the statement, but it must include at least the items listed on the checklist page. Use it to issue a statement (contractors) or to check and log one (subcontractors).

CONTRACTOR: NAME AND ADDRESS	CONTRACTOR'S EMPLOYER TAX REFERENCE
SUBCONTRACTOR: NAME	SUBCONTRACTOR UTR / VERIFICATION NUMBER (ONLY IF HIGHER RATE APPLIED)
TAX MONTH ENDING (THE 5TH) OR PAYMENT DATE IF ONE STATEMENT PER PAYMENT	

Payment date	Invoice ref	Gross payment (excl. VAT)	Materials cost	Liable to deduction	Deduction

Total gross payments (excluding VAT)	
Total materials cost	
Total liable to deduction	
Deduction rate (20% / 30% / 0%)	
TOTAL DEDUCTION	
Net paid to subcontractor (before VAT)	

Optional: VAT charged by the subcontractor and paid on top: _____. CIS is not deducted from VAT. If this is a replacement for a lost statement, mark it clearly **DUPLICATE**. Contractor signature / date: _____

What the statement must include (HMRC)

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- Contractor's own name and employer's tax reference
- The end date of the tax month the payment was made in (for example, tax month ending 5 November 2026), or the payment date for a single-payment statement
- Subcontractor's name and UTR
- The personal verification number, only if the subcontractor could not be verified and the higher rate was applied
- The gross amount of the payments made (excluding VAT)
- The cost of any materials that reduced the amount the deduction was worked out on
- The amount of the deduction
- Given to the subcontractor within 14 days of the end of the tax month (a tax month runs 6th to 5th, so by the 19th)

Sources

CIS payment and deduction statement: required information (HMRC CIS manual CISR12160):

<https://www.gov.uk/hmrc-internal-manuals/construction-industry-scheme-reform/cisr12160>

What you must do as a CIS contractor (statement within 14 days of the tax month end): <https://www.gov.uk/what-you-must-do-as-a-cis-contractor>

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