CIS payment and deduction statement

Free template from CIS Books · www.cisbooks.co.uk · one statement per subcontractor, per tax month

Contractor

Contractor name _____

Employer's tax reference (PAYE ref) _____

e.g. 123/AB45678

Statement period

Tax month ending (always the 5th) _____

Tax months run 6th to 5th. This statement is due within 14 days — by the 19th.

Subcontractor

Subcontractor name _____

Unique Taxpayer Reference (UTR) _____

Verification number _____

Only if HMRC couldn't match them and the 30% rate applies.

Payment and deduction

Gross amount paid, excluding VAT (£) _____

Labour plus materials, before any deduction. VAT never goes in this box.

Less: cost of materials (£) _____

Only what the subcontractor actually paid — materials, plant hire, consumables, non-travel fuel.

Amount liable to deduction (£) _____

Gross minus materials.

Deduction rate: 20% (registered) / 30% (unregistered) _____

Circle one. Gross payment status = no deduction, no statement needed.

CIS deducted (£) _____

Amount liable x rate. This is what you pay to HMRC on the subcontractor's behalf.

Amount payable to subcontractor, before VAT (£) _____

VAT charged, if any (£) _____

Optional memo. Reverse charge work = no VAT on the invoice at all.

The rules, short version

- Give one of these to every subbie you deducted from, within 14 days of the end of each tax month (by the 19th).
- Deductions come off labour only — never off materials, plant hire or VAT.
- Email is fine if the subcontractor agrees and can save and print it. Reissuing a lost one? Mark it 'Duplicate'.
- Keep a copy. HMRC checks statements against your CIS300 monthly return.
- Checked against gov.uk guidance, August 2026. Prefer it doing the maths for you? The spreadsheet version and a free CIS calculator live at cisbooks.co.uk/guides/cis-statement-template/