CIS Payment and Deduction Statement

Regulation 4(8), Income Tax (Construction Industry Scheme) Regulations 2005

Contractor details

Contractor name		
Contractor address		
Employer's PAYE reference		e.g. 123/AB45678
Tax month ended 5th of		e.g. 5 August 2026

Subcontractor details

Subcontractor name		
Unique Taxpayer Reference (UTR)		10 digits
Verification number		Only required if deduction made at the 30% rate, e.g. V1234567890A

Payment and deduction

Gross amount paid (excluding VAT)	£	Total payment for the month before any deduction, excluding VAT
Less: cost of materials	£	Direct cost of materials supplied by the subcontractor
Amount liable to deduction	£	Gross amount minus cost of materials
Deduction rate applied	20% / 30%	20% registered, 30% unverified or unregistered
Amount deducted	£	Amount liable to deduction x rate
Amount payable to subcontractor	£	Gross amount minus amount deducted

Issued under Regulation 4(8) of the Income Tax (Construction Industry Scheme) Regulations 2005. Contractors must give this statement to every subcontractor paid under deduction within 14 days of the end of the tax month (by the 19th). Subcontractors: keep this statement. You need it to claim credit for the deduction on your Self Assessment return or company EPS.