

Per subcontractor per tax month — gross, materials and evidence, deduction, ~~net~~, statement

KD-CIS-MP-003 Rev A0

DEADLINES EVERY TAX MONTH

MATERIALS — only what the subcontractor itself paid for, for this contract: materials, consumable stores, fuel except for travelling, plant hired from a third party (not its own plant, though fuel for it counts), and the cost of manufacturing or prefabricating materials (paras 3.12 to 3.14). Ask for evidence such as receipts; if there is none, estimate the cost (gov.uk) and write down how. Check the figure is not overstated — HMRC may recover an under-deduction from the contractor (para 3.13). Travel and subsistence paid to the subcontractor stay in the gross amount (para 3.11). A contra charge does not reduce the amount the deduction is worked out on; a set-off for defective work does (para 6.11). A retention release is treated like any other payment, at the subcontractor's status when it is paid (para 6.13). For a month with no payments at all, see the deadlines box above: the nil return or the advance notice is required by reg 4(9A) and (9B).

CONTRACTOR	CONTRACTOR UTR	ACCOUNTS OFFICE REF	TAX MONTH ENDING	PREPARED BY	DATE

[illegible]

continued

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[illegible]

TOTAL GROSS £

TOTAL MATERIALS £

TOTAL DEDUCTIONS £

TOTAL NET PAID £

RETURN FILED ON / REF

DEDUCTIONS PAID TO HMRC ON

PAYMENTS THIS MONTH?

RETURN DECLARATIONS MADE

KEEP UNTIL AT LEAST

MATCHED TO THE VERIFICATION REGISTER BY

MONTHLY PAYMENTS AND MATERIALS RECORD

continued

RECORD — CIS RECORDS (OFFICE)

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R REVISION HISTORY

Every revision of this document, and every review that found nothing to change. The revision on the front of this sheet is the one you are holding — check kubitdocs.com for the current one before use.

Rev	Date	Class	What changed	Authorised by
D0	2026-09-12	first-issue	First issue.	— not yet approved —
A0	2026-09-12	review	Approved for issue by the author. Content unchanged from the reviewed draft; the draft status strip is removed. No independent third-party review has been carried out.	Author — director, UK principal contractor, SMSTS. Not an independent review.

Class: first-issue - material (the law, a control, a field or the scope changed — past buyers are notified) - editorial (wording or layout only) - review (checked, nothing changed) - withdrawal. Revision prefix D = draft, not approved and not for sale; A = approved for issue by the person named, on the date shown.