

Who was verified with HMRC, when, the reference, and the tax treatment HMRC gave

KD-CIS-VR-001 Rev A0

THE RATE IS THE ONE HMRC GIVES YOU

The deduction rates are set by the Treasury and can change (Finance Act 2004 s.61(2); CIS 340 para 2.17): enter the rate HMRC gives you on verification, and check gov.uk for the current standard and higher rates. A higher-rate verification reference ends in one or two letters; it goes on your monthly return and on that subcontractor's payment and deduction statement (para 3.8). HMRC's rules govern: check CIS 340 for changes, and take advice where tax is at stake. UTRs and National Insurance numbers are personal data — keep this register in the office, with access limited to the people who run CIS.

CONTRACTOR	CONTRACTOR UTR	ACCOUNTS OFFICE REF	EMPLOYER REFERENCE	REGISTER KEPT BY	LAST UPDATED

NO.	NAME AS REGISTERED	TYPE	UTR	NI NO. / CRN	PARTNER	CONTRACT	EMP. STATUS	VERIFIED	VERIF. REF	TREATMENT	RATE	LAST RETURN	RE-VERIFY
SITE													
SAMPLE													
NOT FOR USE ON SITE - KUD													
SAMPLE													
ORU													

SUBCONTRACTOR VERIFICATION REGISTER

continued

REGISTER — CIS RECORDS (OFFICE)

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NO.	NAME AS REGISTERED	TYPE	UTR	NI NO. / CRN	PARTNER	CONTRACT	EMP. STATUS	VERIFIED	VERIF. REF	TREATMENT	RATE	LAST RETURN	RE-VERIFY

3 TREATMENT CHANGES HMRC NOTIFIED

HMRC tells contractors who verified or used a subcontractor in the current or previous two tax years when its status changes; for a change from gross payment to payment under deduction it gives contractors 35 days' notice, and payments after the notified date are made under deduction (CIS 340 para 3.10). Until HMRC tells you otherwise you may assume the status verified has not changed (reg 6(7)).

SUBCONTRACTOR	HMRC NOTICE DATE	FROM	TO	APPLIES AFTER	REGISTER UPDATED (DATE / BY)	PAYMENTS TEAM TOLD (DATE / BY)

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.