

CIS Deduction Statement

Construction Industry Scheme deduction certificate issued to subcontractors.

How to use

1. Fill in the subcontractor details in the blue section on the left.
2. Enter the contractor details, tax month and statement number on the right.
3. Select the CIS rate from the dropdown (20% standard, 30% higher rate, 0% gross payment).
4. For each item of work, enter the description and gross payment amount.
5. Enter any materials costs. Labour, CIS deduction and net payment calculate automatically.
6. Total rows sum at the bottom. The band at the top shows the net payment at a glance.
7. Enter your contractor business details in the footer section at the bottom.

Clearing the sample data

The blue cells contain example data. Select them and press Delete to start your own. The white, calculated cells look after themselves.

Removing the footer credit

A small OpenSheets credit prints in the page footer. You are welcome to keep it or remove it from Page Layout, Page Setup, Header/Footer.

Notes

Blue cells are your inputs. Calculated cells and totals update automatically. Do not type over them. The sheet is protected so only the blue cells can be edited.

Free template from

[OpenSheets.co.uk](https://www.opensheets.co.uk)

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aligned.tax

MTD for Income Tax bridging and compliance for sole traders and landlords.

CIS Deduction Statement

Apex Construction Ltd · 15 Contractor Row, Manchester, M2 2BB

Add your logo here

SUBCONTRACTOR

Brick & Mortar Ltd	
UTR No	12345 67890
Verification No	V12345678
NI Number	AB 12 34 56 C
Address	22 Builder Street, Manchester,

CONTRACTOR DETAILS

Contractor name	Apex Construction Ltd
Contractor UTR	98765 43210
Tax month	05/04/2026
Statement No	CIS-2026-018
Date of payment	25/06/2026

CIS Rate: **20%**

STATEMENT NO	TAX MONTH	CIS RATE	NET PAYMENT
CIS-2026-018	05/04/2026	20%	£12,150.00

Description of work	Gross £	Materials £	Labour £	CIS Deduction £	Net Payment £
Groundworks and foundation	£4,500.00	£800.00	£3,700.00	£740.00	£3,760.00
Brickwork - main structure	£6,200.00	£1,200.00	£5,000.00	£1,000.00	£5,200.00
Internal plastering	£2,800.00	£350.00	£2,450.00	£490.00	£2,310.00
Site clearance and disposal	£1,100.00	-	£1,100.00	£220.00	£880.00

TOTALS	£14,600.00	£2,350.00	£12,250.00	£2,450.00	£12,150.00
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Notes:

This statement is issued for CIS tax purposes. The contractor has deducted CIS tax at the above rate.

Authorised by: _____

Apex Construction Ltd
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