

CIS Monthly Return Summary

Construction Industry Scheme contractor monthly return tracker

HOW TO USE

1. Enter contractor name, UTR, and select the tax month from the dropdown.
2. For each subcontractor, enter name, UTR, verification number, and employment status.
3. Enter gross payment and materials cost in the blue columns.
4. Labour, CIS deduction, and net payment calculate automatically.
5. Use this summary when filing your monthly CIS return with HMRC.

CLEARING THE SAMPLE DATA

The blue cells contain example subcontractor data. Select them and press Delete to enter your own. The white cells are calculated and update automatically.

REMOVING THE FOOTER CREDIT

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

NOTES

Blue cells are your inputs. White cells are calculated and protected. The sheet is protected so only blue cells can be edited. No password is needed to unprotect if you want to change the layout.

Free template from

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

Professional spreadsheet templates for UK small businesses.

Going digital for Making Tax Digital?

aligned.tax

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

CIS Monthly Return Summary

Add your logo here

Contractor name: Apex Building Contractors Ltd
 Tax month: Apr 2025

Contractor UTR: 9876543210

TOTAL GROSS PAYMENT	TOTAL CIS DEDUCTION	TOTAL NET PAYMENT	TAX MONTH
£35,100.00	£6,140.00	£23,010.00	Apr 2025

Subcontractor Name	UTR No	Verification No	Employment Status	Gross Payment £	Materials £	Labour £	CIS Rate	CIS Net Payment Deduction £	CIS Net Payment £
J. Smith Plastering	12345 67890	V1234567890	Sole trader	£2,800.00	£450.00	£2,350.00	20%	£470.00	£1,880.00
T. Jones Electrical Ltd	98765 43210	V0987654321	Subcontractor	£4,200.00	£800.00	£3,400.00	20%	£680.00	£2,720.00
BuildRight Scaffolding	11122 33344	V11122334455	Subcontractor	£6,500.00	£1,200.00	£5,300.00	20%	£1,060.00	£4,240.00
M. Patel Bricklaying	44455 66677	V44455667788	Sole trader	£3,100.00	-	£3,100.00	30%	£930.00	£2,170.00
Premier Groundworks Lt	77788 99900	V77788990011	Subcontractor	£8,900.00	£2,100.00	£6,800.00	20%	£1,360.00	£5,440.00
H. Williams Roofing	55566 77788	V55566778899	Sole trader	£2,200.00	£300.00	£1,900.00	20%	£380.00	£1,520.00
City Concrete Ltd	33344 55566	V33344556677	Subcontractor	£5,600.00	£950.00	£4,650.00	20%	£930.00	£3,720.00
N. Ahmed Tiling	22233 44455	V22233445566	Sole trader	£1,800.00	£150.00	£1,650.00	20%	£330.00	£1,320.00
							20%		
							20%		
							20%		
							20%		
							20%		
							20%		
							20%		
TOTALS				£35,100.00	£5,950.00	£29,150.00		£6,140.00	£23,010.00

Self-check: OK - Labour minus CIS deduction equals net payment