**Construction Industry Scheme**

**Payment and deduction statement**

**Subcontractors - Please keep this document safe**

CISOL1\_v0\_06

HMRC 09/08

**Subcontractor details** Gross amount paid (Excl VAT) (A) Subcontractor’s full name

•

Less cost of materials

Unique Taxpayer reference (UTR) •

Amount liable to deduction

Verification Number\* •

/

Amount deducted (B)

\* Verification number only to be entered where a deduction •

at the higher rate has been made.

Amount payable (A-B)

•

0

0

£

0

0

£

V

0

0

£

0

0

£

0

0

£

**Contractor details**

Contractor’s name Payment and deduction made in tax month ended

*05 MM YYYY*

Contractor’s address Employer’s Tax Reference

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0

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