

# CIS Refund Checklist for Subcontractors

Prepared by K&R; Accountants Ltd

## CIS REFUND CHECKLIST FOR SUBCONTRACTORS

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[www.kraccountants.com](http://www.kraccountants.com) | 01782 499140

### DOCUMENTS YOU NEED

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- ☐ Payslips or payment statements from all contractors
- ☐ CIS deduction statements (showing 20% or 30% deducted)
- ☐ Bank statements showing payments received
- ☐ UTR (Unique Taxpayer Reference) number
- ☐ National Insurance number
- ☐ Records of all construction work undertaken

### EXPENSE RECORDS TO GATHER

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- ☐ Tool purchases and repairs
- ☐ Work clothing and PPE (safety boots, hard hats, hi-vis)
- ☐ Van/vehicle costs (fuel, insurance, tax, repairs)
- ☐ Mileage log if claiming business miles
- ☐ Phone bills (business use percentage)
- ☐ Public liability insurance
- ☐ Professional subscriptions (CSCS, trade bodies)
- ☐ Training and course fees
- ☐ Materials purchased (not recharged to client)
- ☐ Subcontractor payments made (if you hire others)
- ☐ Accountancy fees
- ☐ Bank charges on business account
- ☐ Home office costs (if applicable)

### COMMONLY MISSED EXPENSES

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- Small tools under £ 200 each
- Work phone (separate or percentage of personal)
- Parking at job sites
- Congestion charges for work
- Protective clothing replacement
- First aid supplies
- Site welfare costs
- Waste disposal fees
- Storage costs for tools/equipment

#### BEFORE YOU CLAIM

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- ☐ All CIS statements match your records
- ☐ Expenses are genuine business costs
- ☐ You have receipts/invoices for claims over £ 50
- ☐ Mileage claims exclude home-to-regular-workplace travel
- ☐ You've separated personal and business use

#### CLAIM PROCESS

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1. Gather all CIS statements from the tax year
2. Calculate total CIS deducted
3. List all allowable business expenses
4. Complete Self Assessment tax return
5. Submit by 31 January following the tax year
6. HMRC will calculate refund and pay within 4-12 weeks

#### WHEN TO EXPECT YOUR REFUND

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- Submit early (April/May) = Refund typically within 4 weeks
- Submit October/November = Refund within 6-8 weeks
- Submit January = Refund may take 8-12 weeks (busy period)

#### WARNING SIGNS OF PROBLEMS

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- CIS statements don't match contractor records
- Missing periods or unexplained gaps

- Contractor not registered with HMRC
- Deductions at wrong rate (should be 20% if registered)

#### GROSS PAYMENT STATUS

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If you consistently pass these tests, you may qualify:

- Turnover of £ 30,000+ per year (sole trader)
- All tax returns submitted on time
- All tax paid on time
- Good compliance record

Apply through HMRC or ask your accountant.

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Need help claiming your CIS refund?

Contact K&R; Accountants Ltd

Email: [admin@kraccountants.com](mailto:admin@kraccountants.com)

Phone: 01782 499140

We specialise in CIS refunds for subcontractors across  
Stoke-on-Trent, Staffordshire, and the Midlands.