

## TaxKiln, CIS refund claim letter (subcontractor)

[Your full name]

[Your address]

[Date]

HM Revenue and Customs

Self Assessment

BX9 1AS

Reference: [Your UTR]

NI Number: [Your NI]

Subject: Request for CIS deduction refund, tax year [YYYY/YY]

Dear Sir or Madam,

I am writing to request a refund of Construction Industry Scheme (CIS) deductions overpaid during the tax year [YYYY/YY].

Details:

- Name: [Full name]
- UTR: [UTR]
- NI Number: [NI]
- Trading as: [Trading name if different]
- CIS registration date: [Date]

CIS deduction position for [YYYY/YY]:

- Total CIS deductions reported on payment + deduction statements: GBP [X]
- Final Self Assessment liability for the year: GBP [Y]
- Refund due: GBP [X minus Y]

I submitted my Self Assessment return for [YYYY/YY] on [date] (submission reference [ref]).

I enclose copies of all CIS payment + deduction statements received from contractors during the tax year, supporting the total deductions figure above.

Please process the refund to:

- Bank name: [Bank]
- Sort code: [Sort code]
- Account number: [Account]
- Account name: [Account holder]

If you require any further information to process this claim, please contact me using the details below.

Yours faithfully,

[Signature]

[Printed name]

[Phone]

[Email]

Enclosures: CIS payment + deduction statements ([N] statements).

Notes for the sender (delete before sending):

- This template is for SOLE-TRADER CIS subcontractors. Limited-company subcontractors offset CIS deductions via monthly RTI, not via direct refund.
- You must file your Self Assessment return BEFORE requesting the refund.
- Allow 8 to 12 weeks for processing.

- Statute: Finance Act 2004 ss.57 to 77; Income Tax (Construction Industry Scheme) Regulations 2005 (SI 2005/2045).

TaxKiln, [taxkiln.co.uk](http://taxkiln.co.uk). Guidance, not advice. We explain the rules; we do not assess your situation. Template last reviewed 2026-05-24.