

27-Point CIS & Compliance Health-Check

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How to Use

Tick every box for each subcontractor.

If any box remains unticked, resolve the issue **before invoice submission**.

This checklist ensures every subcontractor meets **CIS, tax, insurance, and safety compliance** standards.

Section 1 – ID & Tax Verification

- ☐ 1. CIS registration verified on HMRC portal
 - ☐ 2. UTR number matches invoice header exactly
 - ☐ 3. VAT number active and displayed on invoice
 - ☐ 4. NI number verified against CIS portal (sole traders)
 - ☐ 5. Business email domain matches company domain (no personal emails)
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Section 2 – Insurance Compliance

- ☐ 6. Public Liability ≥ **£5 million**, expiry >30 days
 - ☐ 7. Employers' Liability ≥ **£10 million**, expiry >30 days
 - ☐ 8. Professional Indemnity (if design work) ≥ **£1 million**, expiry >30 days
 - ☐ 9. Renewal reminders scheduled in compliance calendar
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Section 3 – Contract & Payment Controls

- ☐ 10. Contract signed, dated, and stored (JCT or bespoke)
 - ☐ 11. Payment terms ≤ **30 days** clearly stated in contract
 - ☐ 12. Retention clause ≤ **5%**, with release schedule attached
 - ☐ 13. Purchase Order number quoted on every invoice
 - ☐ 14. Site address on invoice matches contract documentation
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Section 4 – Invoice Accuracy

- ☐ 15. Invoice numbering sequential and continuous (no gaps)
 - ☐ 16. Materials and labour separated correctly (**no VAT on labour**)
 - ☐ 17. CIS deduction rate clearly stated (**20% / 30% / Gross**)
 - ☐ 18. Previous CIS statements attached to current invoice
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Section 5 – Site & Safety Documentation

- ☐ **19.** Health & Safety policy valid and expiry >30 days
 - ☐ **20.** Method Statement / RAMS attached and approved
 - ☐ **21.** Waste Carrier Licence valid (if applicable)
 - ☐ **22.** COVID-19 / site vaccination policy current and compliant
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Section 6 – Sub-Subcontractor Verification

- ☐ **23.** Sub-subcontractor CIS status verified on HMRC portal
 - ☐ **24.** Sub-subcontractor insurance certificates on file and valid
 - ☐ **25.** Sub-subcontractor payment terms ≤ **30 days**
 - ☐ **26.** Sub-subcontractor Purchase Order quoted on invoice
 - ☐ **27.** Sub-subcontractor bank details verified and recorded
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ComplianceLabs Diagnostic Support

Identify and fix compliance gaps before submission.

Book a **free 15-minute diagnostic call** to review live certifications and documentation.

<https://calendly.com/compliancelabs/15min>

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