CIS Monthly Return Import File

Field Name	Description	Guidance
First Forename or Initial	If the subcontractor has two forenames do not enter both in the first 'forename' field, e.g. Anne Marie. You can either enter as Anne-Marie or Anne in this field and Marie in the second name field.	Must be completed if 'Trading Name' not completed. If 'Trading Name' completed an entry is not allowed
Second Forename		If 'Trading Name' completed an entry is not allowed
Surname		Must be completed if 'Trading Name' not completed If 'Trading Name' completed an entry is not allowed
Trading Name	Use this field to supply the Subcontractor Name where the name is not a personal name (e.g. any Company Name, Trust Name, Partner Name or Trading Name). If there is any doubt over whether a name is a personal name or not then enter the name details in this field.	Must be completed if 'First Name' and 'Surname' are not Completed.
Unmatched Rate	Use this field to confirm if you are paying the subcontractor at the higher rate of deduction' If present, must be answered "yes".	
UTR	Use this field to enter the Unique Tax Reference of the subcontractor. Must be completed if valid UTR is known.	Must be completed if "Unmatched Rate" indicator is not set.
CRN	Use this field to enter the Company Registration Number of the subcontractor. Supplying CRN will reduce exceptions and help speed up processing by HMRC.	

NI Number	Use this field to enter the National Insurance Number of the subcontractor. Supplying NINO will reduce exceptions and help speed up processing by HMRC. If the NINO is not known for any reason, the NINO element should be omitted (this includes any temporary references that may be provided).	
Verification Number	Use this field to enter the Verification Number of the subcontractor. The unique verification number should be supplied if known for subcontractors paid at the Higher Deduction Rate.	
Works Ref	Optional reference number - this will be returned as part of the reply message with each subcontractor record. It is not stored or used by HMRC and is purely for use by the contractor.	
Total Payments Made		Must be whole pounds. Must be greater than or equal to zero.
Direct Cost of Materials		Must be whole pounds. Must be greater than or equal to zero.
Total Amount Deducted		Must be pounds and pence. Must be greater than or equal to zero.

CIS Verification Request File

Field Name	Description	Guidance
Action Indicator	Set as "Match" or "M" for match requests. Set as "Verify" or "V" for verification requests.	
Business Type	Must be one of: • "soletrader" or "S" • "partnership" or "P" • "trust" or "T" • "company" or "C"	
First Forename or Initial	If the subcontractor has two forenames do not enter both in the first 'forename' field, e.g. Anne Marie. You can either enter as Anne-Marie or Anne in this field and Marie in the second name field.	Must be completed if 'Trading Name' not completed. If 'Trading Name' completed an entry is not allowed
Second Forename		If 'Trading Name' completed an entry is not allowed
Surname		Must be completed if 'Trading Name' not completed If 'Trading Name' completed an entry is not allowed
Trading Name	Use this field to supply the Subcontractor Name where the name is not a personal name (e.g. any Company Name, Trust Name, Partner Name or Trading Name). If there is any doubt over whether a name is a personal name or not then enter the name details in this field.	Must be completed if 'First Name' and 'Surname' are not Completed.
Works Ref	Optional reference number - this will be returned as part of the reply message with each subcontractor record. It is not stored or used by HMRC and is purely for use by the contractor.	
UTR	Use this field to enter the Unique Tax Reference of the subcontractor. For Partnership verifications this field will hold the Partner UTR.	Must be completed if 'Business Type' is one of 'soletrader', 'company' or 'trust' AND 'Action Indicator' is equal to 'match'

CRN	Use this field to enter the Company Registration Number of the subcontractor. Although the CRN is optional for Business Type 'Company', HMRC cannot match successfully on just UTR and Name where a valid CRN exists. Hence in these cases where a CRN exists it should be supplied.	Must be completed for Match attempts if the subcontractor is a partner in a partnership and no partner UTR or NINO provided, i.e. 'Business Type' is equal to 'partnership' AND NINO or Subcontractor UTR (partner UTR) is not completed AND 'Action Indicator' is equal to 'match'.
NI Number	Use this field to enter the National Insurance Number of the subcontractor. Although the NINO is optional for Business Type 'Soletrader, HMRC cannot match successfully on just UTR and Name where a valid NINO exists. Hence in these cases where a NINO exists it should be supplied. If the NINO is not known for any reason, the NINO element should be omitted (this includes any temporary references that may be provided).	Must be completed for Match attempts if subcontractor is a partner in a partnership and no partner UTR or CRN provided, i.e. 'Business Type' is equal to 'partnership' AND CRN or Subcontractor UTR (partner UTR) is not completed AND 'Action Indicator' is equal to 'match'.
Partnership Name		Must only be completed if 'business type' is equal to 'partnership' Must be completed if 'Action Indicator' is equal to 'match' AND 'Business Type' is equal to 'partnership'.
Partnership UTR		Must only be completed if 'business type' is equal to 'partnership' Must be completed if 'Action Indicator' is equal to 'match' AND 'Business Type' is equal to 'partnership'.
Address		If present, first line is mandatory.
Postcode		If present then first line of subcontractor address must be completed.
Country		If present then first line of subcontractor address must be completed.
Contact Number		