



**HM Revenue
& Customs**



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CT Operations**
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www.hmrc.gov.uk

Date 11 August 2009
Our ref CT CIS HULL/40745 23546/SH

Dear Sir or Madam

Construction Industry Scheme

Thank you for your fax dated 10 August 2009.

The maintenance of heating, water supply and distribution systems is excluded from the Construction Industry Scheme.

The installations of such systems is included with the scheme.

If you contact us, please quote our reference number and provide a daytime phone number.

Yours faithfully

Mr G M Holland
HM Inspector of Taxes

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Business Head: Pam Collins

PH water technologies