



WWW.INTERCOMSRUS.COM

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CIS TAX DEDUCTION SCHEME (Guidance Notes)

Intercom companies are classified by HM Inspector of Taxes as telephone engineers as a result we do not come within the scope of the Construction Industry Tax Deduction Scheme.

Therefore, no deductions should be made from invoices.

Extract from HM Revenue and Customs publication: Construction Industry Series IR14/15 (CIS), Appendix B

OPERATIONS EXCLUDED

Installation of fire alarms, security systems including burglar alarms, closed circuit television as part of a security system, and public address systems.

Full copy of publication available from your local tax office or follow the link below for a pdf version from the governments web site.

<http://www.hmrc.gov.uk/pdfs/ir14-15cis.pdf> ■