

ANNEX 5

**CONSTRUCTION INDUSTRY SCHEME (CIS) –
UPDATED PROCEDURES MARCH 2009**

Middlesbrough Council is registered with HM Revenue and Customs ('HMRC') as a contractor under the Construction Industry Scheme. This includes all Council service areas and schools.

Following amendments to Scheme with effect from 5th April 2007, payments by schools for services (which come under the scope of the Construction Industry Scheme) from the delegated budget are exempt from the scheme. Therefore, such payments need not be flagged as CIS relevant.