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Date 27 January 2020
Our Ref ISBC/C&P/S0979/CIS
UTR 6009123179

Dear Ms Burt

I refer to your letter and enclosure dated 16 July 2019 and apologise for the delay in replying.

I can confirm that the supply and installation of blinds, curtains and track are exempt from the Construction Industry Scheme (CIS). I have enclosed a copy of the relevant guidance (CISR14280).

Yours sincerely

CIS Team
HM Revenue & Customs

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HMRC internal manual

Construction Industry Scheme Reform Manual

From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

Published:

16 April 2016

Updated:

17 November 2019, see all updates (<https://www.gov.uk/hmrc-internal-manuals/construction-industry-scheme-reform/updates>)

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The Scheme: construction operations: seating, blinds and shutters

CISR14600	Action guide contents

FA04/S74 (3)(h) excludes from the operation of the Construction Industry Scheme ‘the installation of seating, blinds and shutters’.

Excluded from CIS

The exclusion applies to

- fixed seating installed in theatres, restaurants and other locations
- blinds, curtains and their fittings
- shutters, that is, louvered shutters
- films installed as light filters.

[Top of page](#)

Within CIS

The exclusion does not apply to

- fixed furniture installed in a building under construction alteration or repair (see CISR14150 (<https://www.gov.uk/hmrc-internal-manuals/construction-industry-scheme-reform/cisr14150>))
- fly screens
- rolling grills.

- ← Previous page (<https://www.gov.uk/hmrc-internal-manuals/construction-industry-scheme-reform/cisr14270>)
- → Next page (<https://www.gov.uk/hmrc-internal-manuals/construction-industry-scheme-reform/cisr14290>)