

This guide aims to establish eligibility for the NI concession for holiday pay paid after 30 October 2007, in line with HMRC guidelines.

Basic Principles

Employers must be carrying on a business which includes 'construction operations' (See HMRC leaflet CIS 340 Appendices A-C or www.hmrc.gov.uk) and employees must be personally engaged in the accepted employment types to qualify.

Maintenance work is generally within scope if it includes repairs.

Mixed work – if part of an employee's work is within scope, it can **all** be treated as within scope.

Key	●
Yes	●
Possible	●
No	●

Company Type	● Asbestos Removal
	● Bricklayer
	● Builders Merchants
	● Building Material Manufacturers e.g. brickyards
	● Caravan Manufacture
	● Carpenters
	● Carpet Fitters (Carpet only)
	● Cavity wall insulation, loft insulation, cavity cleaning or draft proofing are within scope
	● Civil Engineers
	● Cladding companies
	● Contract Cleaners
	● CIS 340 document, page 67, Appendix C.
	● Internal cleaning of buildings and structures carried out in the course of, or on completion of, their construction, alteration, extension, repair or restoration is within scope.
	● Decorators
	● Demolition
	● Drilling for oil or gas
	● Dry lining
	● Dry walling
	● Electrical Contractors
	● If installation, or repairs included in maintenance contract, within scope.
	● Employment Agency/Recruitment Company
	● Farm Workers
	● Fencing
	● Generally fencing will be within scope where it is included in part of a wide project of construction such as defining the boundaries of gardens on a new housing estate. Light duty fencing, such as the type supported by wooden stakes driven/pushed into the ground is normally outside the scope.
	● Fire Alarm Systems Installers
	● CIS 340 document, page 66 of Appendix C.
	● Installation of fire protection systems designed specifically to protect the fabric of the building (such as sprinkler systems, fire proof cladding) rather than a fire warning (alarm) systems is within scope.
	● Fireplace Installers
	● Fireplace Makers
	● Flooring Specialist/Protective Flooring
	● CIS 340 document, page 70 of Appendix C. Fitting of floor coverings, such as vinyl, linoleum (but not carpet) and laminated wooden flooring is within scope.
	● Garage Door Installers/repairers
	● Garden ornaments/furniture manufacturer
	● Gardeners/Landscapers
	● CIS 340 document, page 68 of Appendix C. Site restoration and landscaping is within scope.
	● General Builders
	● Glass Makers

	● Ground workers
	● House Builders
	● Interior Designers
	● Irrigation companies
	● Kitchen Fitters
	● Lift Engineers
	● Lift Installers
	● Marine Engineers
	● Oil & Gas equipment Design, Build, Manufacture
	● Oil refineries maintenance and repairs
	● Oil refineries include industrial plant, repairs to which are construction operations being works forming part of the land and within scope.
	● Open cast mining
	● Partitioning
	● Piling/Underpinning
	● Pipe laying
	● Plant-Hire without operator
	● Plant-Hire including operator
	● Plasterers
	● Plumbers, Heating and Ventilation Engineers
	● If installation or repairs included in maintenance contract, within scope.
	● Portacabins
	● If delivered to site and installed, within scope.
	● Professional Staff
	● In scope if they have line manager responsibility for site workers and visit sites.
	● Property Repair/Maintenance
	● Quarrying for natural stone
	● Rail Engineers (Installation & Maintenance)
	● If installation and repairs are involved, within scope. If visual inspection only, outside of scope.
	● Ready mixed concrete
	● Recycling
	● Resurfacing
	● Road Sweepers (as part of a construction project)
	● Where this is carried out as part of rendering complete other operations e.g. building of a new housing estate, or after the laying of gas/water pipe work in the road, then this will be within scope. If the contract is that of just general road sweeping/cleaning then it will be outside the scope.
	● Roofers
	● Scaffolders
	● Security Alarm Systems Installer
	● Security Guards on site
	● Shop Fitters
	● Sign Services
	● Sign writing, wooden/plastic boards fixed to the side of a building, or the installation and repair of advertising hoardings are outside the scope. However, installation of electrical/mechanical signs, traffic lights/signals and road markings are within.
	● Site Manager/Foreman
	● Skip Hire

	● Steel Fabrications (Installers only)
	● Steel Workers (Installers only)
	● Steeplejacks/Lighting Conductors
	● Dismantling, demolition and repair are within scope. Maintenance will only be in scope if it involves demolition, dismantling and/or repairs.
	● Stone Masons
	● It depends on the work they are carrying out. The preparation of grave stones and tombs are not construction operations, but a stone mason working on site, preparing and fitting masonry to a new build or repairing existing stone work, will be a construction operation and within scope.
	● Suspended ceilings
	● Swimming Pool Constructors
	● Swimming Pool Maintenance/Accessories
	● Tilers
	● Timber Frame House Manufacture (Installers only)
	● Tool Hire
	● Transport to site
	● Delivery of materials to site or transport of spoil from site is excluded. However delivery to and erection on site of scaffolding would fall within the scope as a mixed contract. On site movement of goods and materials is also included.
	● Tree Surgeons
	● Waste Management
	● The management of waste itself is not a construction operation. However, removal of waste from a site preparatory to a construction project would be included.
	● Window, Door & Garage Door Manufacture (Installers only)
	● Wood Treatment Specialist (on site only)
	● Woodworking/Joiners
	● Like the Stone Mason above it depends what the joiner is making, if it is a table and chairs for example this will not be a construction operation. Even the manufacturer of kitchen cabinets or staircase, would only fall within the scope where the joiner also had a contractual obligation to "fit" the items, as well as to make them.
	● Yardsmen

This document is for guidance only – specific enquiries should be discussed with your local HMRC office.