

NI Concession on
holiday pay



Eligibility Guide



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. This means that within some employers only some of the employees will be eligible for the concession.

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.

This document has been prepared using HMRC guidance where applicable.

Key

- Yes ●
- Possible ●
- No ●

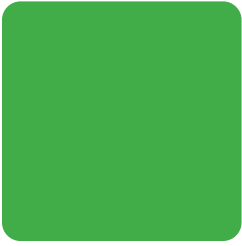
Employment Type

● 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	When the business includes the work of individuals, participating in the carrying out of construction operations then they could be within scope.
● 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.
● Furnace builders and refractory engineers	Operatives involved in their building are in scope, whilst the people involved in creating the parts or delivering of these parts to site would not be.

● 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 plants, repairs to which are construction operations. As they form part of 'the land' they are 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 are included in the maintenance contract, they will be within scope.
● Portacabins
If delivered to site and installed, within scope.
● Professional staff eg. surveyors and architects
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/lightning 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.



Dedicated to improving the financial and personal wellbeing of everyone in construction



Since 1942 B&CE has provided financial welfare benefits to those working within the construction industry and their dependants. Today it manages assets of £1.6 billion and provides financial benefits to 230,000 operatives on behalf of 6000 construction employers.



In 2001 B&CE launched EasyBuild, a stakeholder pension scheme for the construction industry.

This is the largest and most popular stakeholder pension scheme in the UK with 450,000 members and £440 million under management.

for more information:

tel 08457 41 41 42

email info@bandce.co.uk



**Building & Civil Engineering
Holidays Scheme Management Ltd**

Manor Royal, Crawley
West Sussex, RH10 9QP

www.bandce.co.uk