



**HM Revenue  
& Customs**

**PT Operations North East England  
HM Revenue and Customs  
BX9 1BX**

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ULTRAVALVE LTD  
DIAMOND WORKS  
UNITS 11 13 & 2a  
MAPLE TREE LANE  
HALESOWEN  
B63 2BN



**Phone** 0300 2003210  
08.00 - 18:00

**Fax** 01912131262

**Web** [www.gov.uk](http://www.gov.uk)

**Date** 24 May 2021  
**Our Ref** 8693084398

Dear Sir or Madam

Thank you for your letter dated 9 March 2021.

I can confirm that the testing, repair and maintenance including replacing components on RPZ valves, reduce pressure zone valves is an operation excluded from the Construction Industry Scheme (CIS).

I do not consider that this operation falls within Section 74 of Finance Act 2004.

This decision is based solely on the information supplied in your letter. If the operations/services of the company change, please contact us again so the position can be reviewed.

HMRC does not provide a specific exemption certificate. However, this letter can be shown to your contractor when required.

Yours faithfully

**CIS Gross Payment Status Team**

If Coronavirus (COVID-19) is affecting you or your business, you can find information online about the support that's available. Go to [www.gov.uk](http://www.gov.uk) and search for 'Coronavirus guidance and support'.

To find out what service and standard of behaviour you can expect from us, go to [www.gov.uk](http://www.gov.uk) and search for 'HMRC Charter'.

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If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to [www.gov.uk](http://www.gov.uk) and search for 'get help from HMRC'.  
Text Relay service prefix number – 18001

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