

**LEGAL ALERT UPDATE**

**GET READY FOR 6 APRIL 2007**

**THE NEW CONSTRUCTION INDUSTRY SCHEME IS COMING**

**BUT ONE YEAR LATER THAN EXPECTED!**

The Financial Secretary has announced the Government's decision to delay the implementation of the new Construction Industry Scheme (CIS) by a further 12 months.

The aims of the changes introduced by the CIS are to reduce the regulatory burden on the construction industry and HM Revenue & Customs.

Although the CIS was originally due to be introduced in April 2005, this introduction date was delayed to April 2006 and now further to April 2007.

This delay is in direct response to the concerns of many industry representatives who felt that they had insufficient time to prepare adequately for the changes to be introduced under the new scheme.

As a result, the current scheme will continue until 5 April 2007.

**If you require further information and advice please contact Anna Rabin  
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