



Finance Act 1971

1971 CHAPTER 68

CHAPTER II

SUB-CONTRACTORS IN CONSTRUCTION INDUSTRY

29 (Deductions on account of income tax from payments to certain sub-contractors in construction industry.)

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Textual Amendments

F1 Chapter II, [ss. 29-31](#), *ceased to have effect and was replaced by* Finance (No. 2) Act 1975 Part III Ch. II, [ss. 68-71](#) *which was in turn replaced by* [Income and Corporation Taxes Act 1988 \(c. 1, SIF 63:1\)](#), [ss.559-567](#).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1971, Section 29.