
STATUTORY INSTRUMENTS

1984 No. 1857**INCOME TAX****The Income Tax (Sub-contractors in the Construction Industry)
Regulations 1984**

Made - - - - - 26th November 1984

Laid before the

House of Commons

29th November 1984

Coming into operation in accordance with Regulation 1

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 69 and 70 of the Finance (No. 2) Act 1975(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) Regulations 1984.

(2) These Regulations shall come into operation on 1st January 1985, with the exception of Regulation 4, which shall come into operation on 6th April 1985.

Interpretation

2. In these Regulations “the Principal Regulations” means the Income Tax (Sub-contractors in the Construction Industry) Regulations 1975(b).

Amendments to the Principal Regulations

3. In Regulation 9(1) of the Principal Regulations the words “(a) the greatest such amount which shall be recoverable summarily as a civil debt shall be £100 instead of £50; (b)” shall be omitted.

4. In Regulation 10(1) of the Principal Regulations, after the words “shall render to the” there shall be inserted:

“Inspector or, if so required, to the”.

*J. M. Green,
A. J. G. Isaac,*
Two of the Commissioners of
Inland Revenue.

26th November 1984.

(a) 1975 c. 45.

(b) S.I. 1975/1960; a relevant amending instrument is S.I. 1982/1391.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations: (1) abolish, with effect from 1st January 1985, the special limit previously provided in the Subcontractors in the Construction Industry Regulations for the amount recoverable by the Collector in the Magistrates' Courts in respect of deductions by contractors from payments to uncertificated subcontractors; this special limit was £100 instead of any amount less than £50 as provided for assessed tax generally by section 65, Taxes Management Act 1970 (c. 9); section 57, Finance Act 1984 (c. 43) amends section 65 by substituting £250 for £50 and these Regulations bring recovery by the Collector of deductions from subcontractors' payments into line with this new limit.

(2) provide that, with effect from 6th April 1985, the contractor's end-of-year return in respect of sub-contractors is to be rendered to the Inspector unless required to be rendered to the Collector (to whom all such returns are at present rendered).

SI 1984/1857
ISBN 0-11-047857-6



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