
 STATUTORY INSTRUMENTS

1986 No. 1240

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry) Regulations 1986

<i>Made</i>	- - - - -	15th July 1986
<i>Laid before the House of Commons</i>		16th July 1986
<i>Coming into Operation</i>		6th November 1986

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 70 of, and Schedule 12 to, the Finance (No. 2) Act 1975 (a), hereby make the following Regulations:—

1. These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) Regulations 1986 and shall come into operation on 6th November 1986.

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. On and after 6th November 1986 sub-contractors’ tax certificates issued in accordance with the Principal Regulations shall, notwithstanding Regulation 15 of the Principal Regulations, be prepared in the forms numbered 714I, 714S, 714P and 714C in the Schedule to these Regulations and not in the forms numbered 714I, 714S, 714P and 714C in the Schedule to the Principal Regulations, and the provisions of the Principal Regulations and of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1982 (c) shall be construed accordingly. But nothing in this Regulation shall be construed as prejudicing the validity of certificates issued before 6th November 1986.

4. On and after 6th November 1986 a voucher may, notwithstanding Regulation 20 of the Principal Regulations, be in the form numbered 715 or 715S in the Schedule to the Principal Regulations or in the form numbered 715 or 715S in the Schedule to these Regulations and the provisions of the Principal Regulations shall be construed accordingly.

(a) 1975 c. 45; section 70 and Schedule 12 were amended by section 43 of, and Schedule 8 to, the Finance Act 1980 (c. 48) and section 47 of, and Schedule 8 to, the Finance Act 1982 (c. 39).

(b) S.I. 1975/1960; relevant amending instruments are S.I. 1980/1135, 1982/1391.

(c) S.I. 1982/1391.

Other amendments

5. In paragraph 9 of each of the forms of guarantee prescribed by Schedule 2 to the Income Tax (Sub-contractors in the Construction Industry) Regulations 1982(a) the words “and Stamp Duty thereon” shall be omitted.

A. J. G. Isaac,
D. B. Rogers CB,
Two of the Commissioners
of Inland Revenue.


15th July 1986.

(a) A relevant amending instrument is S.I. 1984/2008.

SCHEDULE

FORM 714I

FACE


SUB-CONTRACTOR'S TAX CERTIFICATE		
<i>Space for photograph of user</i>	Certificate no:	Expires end of:
	<i>[Space for distinctive no. of certificate]</i>	<i>[Space for date]</i>
Authorised user:		
<i>[Space for name and national insurance number of user and where appropriate the words "trading as" (abbreviated where necessary to "T/A") and one business name]</i>		
		714I

REVERSE

INLAND REVENUE PROPERTY
Signature of Authorised User
<i>[Space for signature of user]</i>
This certificate may be used only by the authorised user in conjunction with sub-contractor's vouchers issued to him. It must be surrendered on expiry or on demand by the Inland Revenue. If found please hand in at any Police Station or Income Tax Office.
ANY PERSON INVOLVED IN THE MISUSE OF THIS CERTIFICATE IS LIABLE TO PROSECUTION
714I

FORM 714P

FACE


<i>Space for photograph of user</i>	SUB-CONTRACTOR'S TAX CERTIFICATE	
	Certificate no:	Expires end of:
	[Space for distinctive no. of certificate]	[Space for date]
<p>Authorised user:</p> <p>[Space for name and national insurance number of individual who is a partner, the words "Acting for" and the name of the firm and where appropriate the words "trading as" (abbreviated where necessary to "T/A") and one business name of the firm or the name of the secretary or director of the company, the words "Acting for" and the name and registration no. of the company and where appropriate the words "trading as" (abbreviated where necessary to "T/A") and one business name of the company]</p>		
		714P

REVERSE

INLAND REVENUE PROPERTY
Signature of Authorised User
[Space for signature of user]
<p>This certificate may be used only by the authorised user in conjunction with sub-contractor's vouchers issued to him. It must be surrendered on expiry or on demand by the Inland Revenue. If found please hand in at any Police Station or Income Tax Office.</p>
<p>ANY PERSON INVOLVED IN THE MISUSE OF THIS CERTIFICATE IS LIABLE TO PROSECUTION</p>
714P

FORM 714C

FACE


SUB-CONTRACTOR'S TAX CERTIFICATE FOR A COMPANY NOT REQUIRED TO USE SUB-CONTRACTOR'S VOUCHERS		
<p><i>[Space for the word "Original" or the words "Official Copy" and an additional distinctive serial number.]</i></p>		
Certificate no: <i>[Space for distinctive no. of certificate]</i>	Expires end of: <i>[Space for date]</i>	
Issued to:	Company registration no: <i>[Space for registration number of company]</i>	
<p><i>[Space for name of company and where appropriate the words "trading as" (abbreviated where necessary to "T/A") and one business name of the company]</i></p>		
		714C

REVERSE

INLAND REVENUE PROPERTY	
Signature of Company Secretary	
<i>[Space for signature of Company Secretary]</i>	
<p>This certificate may be used only by the Company named on it. It must be surrendered on expiry or on demand by the Inland Revenue. If found please hand in at any Police Station or Income Tax Office.</p>	
ANY PERSON INVOLVED IN THE MISUSE OF THIS CERTIFICATE IS LIABLE TO PROSECUTION	
714C	

FORM 714S

FACE

<i>Space for photograph of user</i>	SUB-CONTRACTOR'S SPECIAL TAX CERTIFICATE FOR USE ONLY WITH AND SUBJECT TO THE LIMIT SHOWN ON SPECIAL VOUCHERS—FORMS 715S		
	Certificate no: <i>[Space for distinctive no. of certificate]</i>	Expires end of: <i>[Space for date]</i>	
Authorised user: <i>[Space for name and national insurance number of user and where appropriate the words "trading as" (abbreviated where necessary to "T/A") and one business name]</i>			714S

REVERSE

INLAND REVENUE PROPERTY	
Signature of Authorised User <i>[Space for signature of user]</i>	
<p>This certificate may be used only by the authorised user in conjunction with sub-contractor's vouchers (715S) issued to him. It must be surrendered on expiry or on demand by the Inland Revenue. If found please hand in at any Police Station or Income Tax Office.</p>	
ANY PERSON INVOLVED IN THE MISUSE OF THIS CERTIFICATE IS LIABLE TO PROSECUTION	
714S	

FORM 715

FACE



INLAND REVENUE
Sub-Contractor's Voucher

715

I, [Space for the name and National Insurance number of the user in the case of an individual and additionally the words "Acting for" and the name of the firm in the case of an individual who is a partner in a firm and, in the case of a company, the name of the secretary or director of the company, the words "Acting for" and the name and registration number of the company.]

of (business address)

holder of certificate no: hereby certify that I have produced

that certificate to:

..... and

complete this voucher, no.: [Space for distinctive number]

Day Month Year

on this day (in figures)

in respect of a gross Pounds Pence
payment due to me of
(in figures)

Amount in words—POUNDS ONLY

Signature.....

REVERSE

INLAND REVENUE PROPERTY

CONDITIONS

No one other than the authorised user may use this form; he may use it only while he is the authorised user of a valid sub-contractor's tax certificate. The authorised user, or in the case of a company the named company, is responsible for the safe custody of this form which must be surrendered on demand to the Inland Revenue.

ANY PERSON INVOLVED IN THE MISUSE OF THIS
FORM IS LIABLE TO PROSECUTION

FORM 715S

FACE



INLAND REVENUE
Sub-Contractor's
Special Voucher

£(Space for limit) limit

715S

I, (Space for the name and National Insurance number of the user)

of (business address)

holder of special certificate no: hereby certify that I have produced that special certificate to:

..... complete this voucher, no: (Space for distinctive number)

on this day (in figures) Day Month Year

in respect of a GROSS payment due to me (in figures)

Pounds Pence

LESS cost of materials
SUB TOTAL
Amount paid in full on this voucher (maximum £)
Balance paid under deduction of tax

Signature.....

REVERSE

INLAND REVENUE PROPERTY

CONDITIONS

No one other than the authorised user may use this form: he may use it only while he is the authorised user of a valid sub-contractor's tax certificate 714S. The authorised user is responsible for the safe custody of this form which must be surrendered on demand to the Inland Revenue.

ANY PERSON INVOLVED WITH THE MISUSE OF THIS FORM IS LIABLE TO PROSECUTION

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations, effective from 6th November 1986,:

- (a) prescribe, for issue on and after that date, newly-designed forms for sub-contractor certificates and sub-contractor vouchers for use in the construction industry; existing certificates and vouchers already issued to sub-contractors will not be affected (Regulations 3 and 4); and
- (b) amend one paragraph in each of the two forms of bank guarantee prescribed in the Income Tax (Sub-contractors in the Construction Industry) Regulations 1982, which enable a sub-contractor in the construction industry holding a certificate by reason of such a guarantee to obtain payments up to a specified limit without deduction; the amendment deletes the provision that the applicant for the guarantee will pay any Stamp Duty due thereon because such guarantees, following the enactment of section 85(1) of, and Schedule 24 to, the Finance Act 1985 (c. 54), are no longer chargeable with Stamp Duty (Regulation 5).

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