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STATUTORY INSTRUMENTS

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**1999 No. 2159**

**INCOME TAX**

**The Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 1999**

<i>Made</i>	- - - -	<i>29th July 1999</i>
<i>Laid before the House of Commons</i>	- -	<i>29th July 1999</i>
<i>Coming into force</i>		<i>1st August 1999</i>

**THE INCOME TAX (SUB-CONTRACTORS  
IN THE CONSTRUCTION INDUSTRY)  
(AMENDMENT NO. 2) REGULATIONS 1999**

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. (1) Regulation 21C shall be amended as follows.
5. In regulation 21D(1)(c) for the words from “contract payments” where...
6. In regulation 21E– (a) in paragraphs (1)(a) and (b) and...
7. In regulation 23A(4) for “2” there shall be substituted “(2)”....
8. In regulation 41(4B)– (a) for the words “contract payments, or...
9. In Schedule A1 (which specifies the bodies designated as those...
10. In Schedule 1– (a) in the form designated CIS24, on...  
Signature  
Explanatory Note