

**2000 No. 1880**

**INCOME TAX**

**The Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 2000**

*Made - - - - 17th July 2000*

*Laid before the House of Commons 18th July 2000*

*Coming into force 6th August 2000*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 560(2)(ea) of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 2000 and shall come into force on 6th August 2000.

2. In Schedule A1 of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993(b) (which specifies the bodies designated as those to which sub-section (2) of section 560 of the Income and Corporation Taxes Act 1988 applies) there shall be added at the end (as an additional body so designated)—

“4. The Scottish Parliamentary Corporate Body”.

*Nick Montagu  
Tim Flesher*

17th July 2000

Two of the Commissioners of Inland Revenue

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(a) 1988 c. 1; section 560(2)(ea) was inserted by paragraph 2(1)(b) of Schedule 27 to the Finance Act 1995 (c. 4), which was brought into force by Article 3 of S.I. 1998/2620.

(b) S.I. 1993/743; Schedule A1 was inserted by regulations 4 and 37 of S.I. 1998/2622.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. 1993/743, as amended by S.I. 1995/217, 448, 1996/981, 1998/2622, 1999/825, 2159 and 2000/1151). The effect of these Regulations is to add the Scottish Parliamentary Corporate Body to the persons treated as contractors for the purposes of Chapter IV of Part XIII of the Income and Corporation Taxes Act 1988 (the Construction Industry Scheme), subject to fulfilling the minimum average annual expenditure levels provided by section 560(2A) and (2B) of that Act.

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