STATUTORY INSTRUMENTS

2004 No. 1075

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 2004

Made 6th April 2004

Laid before House of

Commons 7th April 2004 Coming into force 28th April 2004

THE INCOME TAX (SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY) (AMENDMENT) REGULATIONS 2004

- 1. Citation and commencement
- Amendment to the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993
- 3. In regulation 2(1)—(a) after the definition of "applicant" insert—...
- 4. In regulation 8— (a) after "within" insert—; and
- In regulation 9(1)—(a) after "within" insert—; and
- In regulations 12(1) and 13(1) for "14" substitute "17".
- (1) Amend regulation 16 as follows. (2) In paragraph (1)—...
- After regulation 46 insert the following Part—PART 6 ELECTRONIC... Signature

Explanatory Note