

---

STATUTORY INSTRUMENTS

---

**2009 No. 2030**

**The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2009**

**Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005**

2.—(1) The Income Tax (Construction Industry Scheme) Regulations 2005<sup>(1)</sup> are amended as follows.

(2) In regulation 48 (default surcharge), after paragraph (7) insert—

“(8) Section 108 of the Finance Act 2009<sup>(2)</sup> (suspension of penalties during currency of agreement for deferred payment) applies to a surcharge payable under this regulation with the following modifications—

(a) in the Table in subsection (5), insert at the end—

“Specified payments within the meaning Surcharge under regulation 48 of of regulation 38 of the Income the Income Tax (Construction Industry Tax (Construction Industry Scheme) Scheme) Regulations 2005”  
Regulations 2005

---

(b) omit subsections (7), (8), (9) and (11).”.

---

(1) S.I. 2005/2045 to which there are amendments not relevant to these Regulations.

(2) 2009 c.10.