



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIII

MISCELLANEOUS SPECIAL PROVISIONS

CHAPTER IV

SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY

559 Deductions on account of tax etc. from payments to certain sub-contractors.

^{F1}

Textual Amendments

F1 Pt. 13 Ch. 4 (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by Finance Act 2004 (c. 12), Sch. 12 para. 9(2), **Sch. 42 Pt. 2(7)**, Note; S.I. 2006/3240, **art. 2**

[^{F2}559A Treatment of sums deducted under s.559

^{F3}]

Textual Amendments

F2 S. 559A inserted (with effect in accordance with s. 40(4) of the amending Act) by Finance Act 2002 (c. 23), **s. 40(1)**

F3 Pt. 13 Ch. 4 (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by Finance Act 2004 (c. 12), Sch. 12 para. 9(2), **Sch. 42 Pt. 2(7)**, Note; S.I. 2006/3240, **art. 2**

Changes to legislation: *Income and Corporation Taxes Act 1988, CHAPTER IV is up to date with all changes known to be in force on or before 15 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

560 Persons who are sub-contractors or contractors for purposes of Chapter IV.

F4

Textual Amendments

F4 [Pt. 13 Ch. 4](#) (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 9\(2\)](#), [Sch. 42 Pt. 2\(7\)](#), Note; S.I. 2006/3240, [art. 2](#)

561 Exceptions from section 559.

F5

Textual Amendments

F5 [Pt. 13 Ch. 4](#) (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 9\(2\)](#), [Sch. 42 Pt. 2\(7\)](#), Note; S.I. 2006/3240, [art. 2](#)

562 Conditions to be satisfied by individuals.

F6

Textual Amendments

F6 [Pt. 13 Ch. 4](#) (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 9\(2\)](#), [Sch. 42 Pt. 2\(7\)](#), Note; S.I. 2006/3240, [art. 2](#)

563 Conditions to be satisfied by partners who are individuals.

F7

Textual Amendments

F7 [S. 563](#) repealed (with effect in accordance with [Sch. 27 para. 8\(1\)](#), [Sch. 29 Pt. 8\(21\)](#) Note 3 of the repealing Act) by [Finance Act 1995 \(c. 4\)](#), [Sch. 27 para. 5](#), [Sch. 29 Pt. 8\(21\)](#); S.I. 1998/2620, [art. 3](#)

564 Conditions to be satisfied by firms.

F8

Textual Amendments

F8 [Pt. 13 Ch. 4](#) (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 12 para. 9\(2\)](#), [Sch. 42 Pt. 2\(7\)](#), Note; S.I. 2006/3240, [art. 2](#)

565 Conditions to be satisfied by companies.

F9

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER IV is up to date with all changes known to be in force on or before 15 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F9 Pt. 13 Ch. 4 (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by Finance Act 2004 (c. 12), Sch. 12 para. 9(2), **Sch. 42 Pt. 2(7)**, Note; S.I. 2006/3240, **art. 2**

566 General powers to make regulations under Chapter IV.

F10

Textual Amendments

F10 Pt. 13 Ch. 4 (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by Finance Act 2004 (c. 12), Sch. 12 para. 9(2), **Sch. 42 Pt. 2(7)**, Note; S.I. 2006/3240, **art. 2**

567 Meaning of “construction operations”.

F11

Textual Amendments

F11 Pt. 13 Ch. 4 (ss. 559-567) repealed (with effect in accordance with s. 77 of the repealing Act) by Finance Act 2004 (c. 12), Sch. 12 para. 9(2), **Sch. 42 Pt. 2(7)**, Note; S.I. 2006/3240, **art. 2**

Changes to legislation:

Income and Corporation Taxes Act 1988, CHAPTER IV is up to date with all changes known to be in force on or before 15 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)