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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Records to be kept for purposes of returns. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

#### CONSTRUCTION INDUSTRY SCHEME: CONSEQUENTIAL AMENDMENTS

##### *Records to be kept for purposes of returns*

- 1 (1) Section 12B of the Taxes Management Act 1970 (c. 9) is amended as follows.
- (2) In subsection (4A) (records in respect of which duty to preserve records may not be satisfied by preservation of information contained in them) for paragraph (b) substitute—
  - “(b) any record (however described) which is required by regulations under section 70(1)(c) of the Finance Act 2004 to be given to a sub-contractor (within the meaning of section 58 of that Act) on the making of a payment to which section 61 of that Act (deductions on account of tax) applies;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading:  
Records to be kept for purposes of returns.