
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CONSTRUCTION INDUSTRY SCHEME: AMENDMENTS

Contractors

- 3 (1) This paragraph applies where—
- (a) the condition in section 59(1)(1) or (2) of FA 2004 was met in relation to a body or person immediately before the amendments made by paragraph 2 come into force, and
 - (b) on the coming into force of those amendments, that condition would (but for sub-paragraph (2)) cease to be met in relation to the body or person.
- (2) The condition in section 59(1)(1) or (2) of FA 2004 (as the case may be) is treated as continuing to be met in relation to the body or person until the body or person is not expected to make any further expenditure on construction operations (within the meaning given by section 74 of FA 2004).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 3.