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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### CONSTRUCTION INDUSTRY SCHEME: AMENDMENTS

##### *Restrictions on set-off*

- 6 (1) Section 62 of FA 2004 (treatment of sums deducted) is amended as follows.
- (2) After subsection (3) insert—
- “(3A) Regulations under subsection (3) may include provision authorising an officer of Revenue and Customs to—
- (a) correct an error or omission relating to a set-off claim;
  - (b) remove a set-off claim;
  - (c) prohibit a person from making a further set-off claim, for a specified period or indefinitely.
- (3B) Regulations under subsection (3) that include provision of the kind mentioned in subsection (3A) may, for example, include provision—
- (a) allowing the things mentioned in subsection (3A)(a) to (c) to be done by amending a return (including a return not made under the regulations) or otherwise;
  - (b) allowing a set-off claim to be removed where the claimant is not eligible to make the claim (including where the claimant is not a company, not a sub-contractor, or is registered for gross payment);
  - (c) requiring information to be given to the Commissioners of Revenue and Customs, at such times as may be specified in the regulations.
- (3C) In subsections (3A) and (3B), “set-off claim” means a claim for treating a sum deducted under section 61 as paid on account of any relevant liabilities.”
- (3) In subsection (4), for “subsection (3)” substitute “ this section ”.

**Changes to legislation:**

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