
STATUTORY INSTRUMENTS

1995 No. 448

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 1995

Made - - - - 22nd February 1995
Laid before the House of
Commons - - - - 27th February 1995
Coming into force - - 6th April 1995

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 566(1) of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 1995 and shall come into force on 6th April 1995.

2. In regulation 13 of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993⁽²⁾—

- (a) in paragraph (1) the words “, despite demand being made,” shall be omitted;
- (b) in paragraph (6) for the words from “the amount so unpaid” to the end there shall be substituted the words
“the amount so unpaid—
 - (a) shall be deemed to be an amount which the contractor was liable to pay for that income tax period in accordance with regulation 8 or 9, and
 - (b) may be certified by the collector.”;
- (c) paragraph (8) shall be omitted.

22nd February 1995

S. C. T. Matheson
G. H. Bush
Two of the Commissioners of Inland Revenue

(1) 1988 c. 1.
(2) S.I. 1993/743.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 13 of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I. [1993/743](#)). They abolish the requirement that the collector first make a demand for amounts liable to be paid by the contractor to the collector under the Regulations before issuing notice of the specified amount to be paid by the contractor. They also remove the requirement that the specified amount should be certified by the collector as an amount of unpaid tax.