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STATUTORY INSTRUMENTS

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**1998 No. 2622**

**INCOME TAX**

**The Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 1998**

*Made - - - - 23rd October 1998*  
*Laid before the House of*  
*Commons - - 23rd October 1998*  
*Coming into force 23rd November 1998*

**THE INCOME TAX (SUB-CONTRACTORS  
IN THE CONSTRUCTION INDUSTRY)  
(AMENDMENT) REGULATIONS 1998**

1. Citation, commencement and effect
2. Interpretation
3. Amendments to Part I of the principal Regulations
4. Amendments to Part II of the principal Regulations
5. Regulation 5 shall be omitted.
6. Regulation 6 shall be omitted.
7. (1) Regulation 7 shall be amended as follows.
8. (1) After regulation 7 the following regulations shall be inserted—...
9. Regulation 11 shall cease to have effect in relation to...
10. In regulation 13, in paragraph (12), for “11” there shall...
11. Regulation 20 shall cease to have effect except in relation...
12. After regulation 20 the following regulation shall be inserted— In-year...
13. Insertion of new Part IIA into the principal Regulations
14. Amendments to Part III of the principal Regulations
15. (1) Regulation 22 shall be amended as follows.
16. (1) Regulation 23 shall be amended as follows.
17. After regulation 23 the following regulations shall be inserted— Evidence...
18. (1) Regulation 24 shall be amended as follows.
19. (1) Regulation 25 shall be amended as follows.
20. (1) For regulation 26 the following regulation shall be substituted—...
21. In regulation 28, for the word “user” wherever occurring there...
22. (1) Regulation 29 shall be amended as follows.
23. Regulation 30 shall be omitted.
24. Regulation 32 shall be omitted.

**Status:** This is the original version (as it was originally made).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

25. Amendments to Part IV of the principal Regulations
26. For regulation 35 the following regulation shall be substituted— Delivery...
27. Regulation 36 shall be omitted.
28. Regulation 37 shall be omitted.
29. After regulation 37 the following regulation shall be inserted—  
Completion...
30. (1) Regulation 38 shall be amended as follows.
31. In regulation 39— (a) before the word “vouchers” there shall...
32. Regulation 40 shall cease to have effect in relation to...
33. Amendments to Part V of the principal Regulations
34. (1) Regulation 41 shall be amended as follows.
35. After regulation 44 the following regulation shall be inserted— Electronic...
36. In regulation 45, paragraph (2) shall be omitted.
37. Amendments to the Schedules to the principal Regulations
38. For Schedules 1 and 2, the following Schedule shall be...  
Signature  
Explanatory Note