
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 3

PAYMENT AND RECOVERY OF AMOUNTS DEDUCTED UNDER SECTION 61

Return and certificate if amount may be unpaid

10.—(1) This regulation applies if, 17 days or more after the end of a tax period, condition A or B is met.

(2) Condition A is that—

- (a) a contractor has not paid any amount under regulation 7 for that tax period, and
- (b) an officer of Revenue and Customs is unaware of the amount (if any) which the contractor is liable to pay for that tax period.

(3) Condition B is that—

- (a) a contractor has paid an amount under regulation 7 for that tax period, but
- (b) an officer of Revenue and Customs is not satisfied, that it is the full amount which the contractor is liable to pay for that period.

(4) An officer of Revenue and Customs may give notice to the contractor requiring the contractor within 14 days of the issue of the notice to deliver a return showing the amount which the contractor is liable to pay under regulation 7 in respect of the tax period.

(5) If the notice extends to two or more consecutive tax periods in a tax year, this regulation has effect as if they were one tax period.

(6) On receiving a return made by the contractor under paragraph (4), an officer of Revenue and Customs may prepare a certificate showing the amount which the contractor is liable to pay for the tax period and how much (if any) of that amount remains unpaid.

(7) Regulation 57 (certificate that sum due) deals with the use of certificates as evidence that sums are due and unpaid.