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STATUTORY INSTRUMENTS

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**2005 No. 2045**

**The Income Tax (Construction Industry Scheme) Regulations 2005**

**PART 3**

**PAYMENT AND RECOVERY OF AMOUNTS DEDUCTED UNDER SECTION 61**

**Recovery of amount unpaid and interest**

**16.**—(1) In this regulation, “the unpaid amount” means any amount or interest which a contractor is liable to pay under regulation 10(6), 11(8), 12(2)(b) or 13(2).

(2) Part 6 of TMA (collection and recovery) applies to the recovery of the unpaid amount as if it were income tax charged on the contractor but with the modification indicated in paragraph (3).

(3) Summary proceedings for the recovery of the unpaid amount may be brought in England and Wales or Northern Ireland at any time before the end of the period which applies for the purposes of the regulation, as shown in Table 1.

**Table 1**

Period for summary proceedings for the recovery of unpaid amount

<i>1. Regulation</i>	<i>2. Period</i>
Regulation 10(6), 11(8) and 13(2)	(a) (a) 12 months after the date on which the unpaid amount became payable, or (b) if a return has been required under regulation 10, 12 months after the date of the delivery of that return to the Commissioners for Her Majesty’s Revenue and Customs.
Regulation 12(2)	12 months after the date of the certificate.

(4) Proceedings against a contractor may be brought for the recovery of the unpaid amount without distinguishing the amounts which the employer is liable to pay in respect of each sub-contractor and without specifying the sub-contractor in question.

(5) The unpaid amount is one cause of action or one matter of complaint for the purposes of proceedings under sections 65, 66 and 67 of TMA(1) (magistrates' courts, county courts and inferior courts in Scotland).

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(1) Section 65 was amended by section 57(1) of the Finance Act 1984 (c. 43) and paragraph 30 of Schedule 19 to the Finance Act 1998 (c. 36); section 66 was amended by section 57(2) of the Finance Act 1984, section 89(1) of the Finance Act 2001 (c. 9), S.I.1980/397 (N.I. 3) and S.I. 1991/724; section 67 was amended by section 58 of the Finance Act 1976 (c. 40), section 156 of the Finance Act 1995 (c. 4) and section 89(1) of the Finance Act 2001.

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**Status:** This is the original version (as it was originally made).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

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(6) But paragraphs (4) and (5) do not prevent the bringing of separate proceedings for the recovery of each of the amounts which the contractor is liable to pay for any tax period in respect of each of the sub-contractors.