
STATUTORY INSTRUMENTS

2005 No. 2045

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

PART 3

PAYMENT AND RECOVERY OF AMOUNTS DEDUCTED UNDER SECTION 61

Payment, due date for payment of amounts deducted and receipts

7.—(1) A contractor must pay to the Commissioners for Her Majesty's Revenue and Customs all amounts he was liable under section 61 of the Act to deduct on account of tax from contract payments made by him during that tax period—

- (a) within 17 days after the end of the tax period, where payment is made by an approved method of electronic communications, or
- (b) within 14 days after the end of the tax period, in any other case.

(2) The Commissioners for Her Majesty's Revenue and Customs must give a receipt to the contractor for the total amount paid under paragraph (1) if asked.

(3) But no separate receipt for the total amount paid under paragraph (1) need be given if a receipt is given for the total of—

- (a) the amount paid under paragraph (1),
- (b) any tax deducted under the Pay As You Earn Regulations, and
- (c) any earnings-related contributions (as defined by regulation 1(2) of the Social Security (Contributions) Regulations 2001⁽¹⁾),

paid at the same time.