
STATUTORY INSTRUMENTS

2013 No. 620

**INCOME TAX
CORPORATION TAX**

**The Income Tax (Construction Industry
Scheme) (Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>14th March 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>15th March 2013</i>
<i>Coming into force</i>		<i>6th April 2013</i>

**THE INCOME TAX (CONSTRUCTION INDUSTRY
SCHEME) (AMENDMENT) REGULATIONS 2013**

1. Citation, commencement and application
 2. Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005
 3. Gross payment: exceptions from compliance obligations
 4. Application by the Commissioners for Her Majesty's Revenue and Customs of sums deducted under section 61 of the Finance Act 2004
- Signature
Explanatory Note