STATUTORY INSTRUMENTS

2016 No. 404

CORPORATION TAX
INCOME TAX

The Income Tax (Construction Industry Scheme) (Amendment of Schedule 11 to the Finance Act 2004) Order 2016

Made - - - -	*17th March 2016*
Coming into force - -	*6th April 2016*

The Treasury make the following Order in exercise of the powers conferred by paragraph 13(1)(b) of Schedule 11 to the Finance Act 2004(**1**).

A draft of this instrument was laid before, and approved by a resolution of, the House of Commons in accordance with paragraph 13(2) of Schedule 11 to the Finance Act 2004.

Citation and commencement

1. This Order may be cited as the Income Tax (Construction Industry Scheme) (Amendment of Schedule 11 to the Finance Act 2004) Order 2016 and comes into force on 6th April 2016.

Schedule 11 to the Finance Act 2004

2. Schedule 11 to the Finance Act 2004 is amended as follows—

(a) in paragraph 4(1) for paragraph (a) substitute—

"(a) any obligation imposed on him in the qualifying period (see paragraph 14)—

(i) to pay the amount liable to be deducted under section 61 of this Act from payments made during that period,

(ii) to submit returns as required by regulations made under section 70 of this Act,

(iii) to pay the tax liable to be deducted under the PAYE Regulations (S.I. 2003/2682)(**2**), and

(iv) to submit a self-assessment return, and";

(**1**) 2004 c. 12.
(**2**) S.I. 2003/2682, to which there are amendments not relevant to this Order.