STATUTORY INSTRUMENTS

2015 No. 429

INCOME TAX
CORPORATION TAX

The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2015

Made - - - -	*2nd March 2015*
Laid before the House of Commons - - - -	*3rd March 2015*
Coming into force - -	*6th April 2015*

The Commissioners for Her Majesty's Revenue and Customs(**1**) in exercise of the powers conferred upon them by sections 62 and 70 of the Finance Act 2004(**2**), make the following Regulations.

Citation, commencement and effect

1. These Regulations may be cited as the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2015 and come into force on 6th April 2015.

Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005

2.—(1) The Income Tax (Construction Industry Scheme) Regulations 2005(**3**) are amended as follows.

(2) In regulation 4 (monthly return)(**4**) omit paragraphs (10) and (11).

(3) At the end of regulation 56(5) (application of sums deducted under section 61)(**5**) insert—

"but this paragraph does not apply to a qualifying sub-contractor within paragraph (5A).

(5A) A qualifying sub-contractor is within this paragraph if—

(**1**) The functions of the Board of Inland Revenue, including the power to make Regulations under sections 62 and 70 of the Finance Act 2004 (c. 12), were transferred to the Commissioners for Her Majesty's Revenue and Customs under section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as is appropriate, in consequence of section 5, a reference, howsoever expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. Therefore, the Commissioners for Her Majesty's Revenue and Customs have the power to make these Regulations.

(**2**) 2004 c. 12.

(**3**) .S.I. 2005/2045 (the principal Regulations) relevant amending instruments are S.I. 2011/2391 and 2013/620.

(**4**) Regulation 4 has been amended by article 3 of S.I. 2011/2391.

(**5**) Regulation 56(5) has been amended by regulation 4 of S.I. 2013/620.