



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XIII

#### MISCELLANEOUS SPECIAL PROVISIONS

#### CHAPTER IV

##### SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY

#### **566 General powers to make regulations under Chapter IV.**

- (1)<sup>M1</sup>The Board shall make regulations with respect to the collection and recovery, whether by assessment or otherwise, of sums required to be deducted from any payments under section 559 and for the giving of receipts by persons receiving the payments to persons making them; and those regulations may include any matters with respect to which regulations may be made under section 203.
- (2)<sup>M2</sup>The Board may make regulations—
  - (a) prescribing the period for which certificates under section 561 are to be issued and the form of such certificates;
  - (b) providing for the renewal of such certificates;
  - (c) providing for the issue, renewal or cancellation of such certificates or the giving of directions under section 561(6) by inspectors on behalf of the Board;
  - (d) requiring the furnishing of information with respect to changes in the control of a company holding or applying for such a certificate;
  - (e) requiring the production of such certificates to such persons and in such circumstances as may be specified in the regulations and providing for the completion and return to the Board of forms certifying such production;
  - (f) requiring the surrender to the Board of such certificates in such circumstances as may be specified in the regulations;
  - (g) requiring persons who make payments under contracts relating to construction operations to keep such records and to make to the Board such returns relating

*Status: Point in time view as at 01/05/1995. This version of this provision has been superseded.*

*Changes to legislation: Income and Corporation Taxes Act 1988, Section 566 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

to payments so made by them as may be specified in the regulations, and requiring persons who hold such certificates to keep such records relating to payments so made to them as may be so specified;

- (h) with respect to the production, copying and removal of, and the making of extracts from, any records kept by virtue of any such requirement as is referred to in paragraph (g) above and with respect to rights of access to or copies of any such records which are removed;
- (j) requiring vouchers for payments made under contracts relating to construction operations to persons who hold such certificates to be obtained by the person making, and given by the person receiving, the payment, prescribing the form of the vouchers, and requiring their production or surrender to the Board in such circumstances as may be specified in the regulations; and
- (k) excluding payments from the operation of section 561 where, in such circumstances as may be specified in the regulations, the requirements of regulations relating to the production of certificates or the obtaining, production or surrender of vouchers have not been complied with;

and any such regulations may make different provision for different circumstances.

Section 840 shall apply for the purposes of paragraph (d) above.

[<sup>F1</sup>(3) Any power under this Chapter to make regulations prescribing the evidence required for establishing what is likely to happen at any time shall include power to provide for such matters to be presumed (whether conclusively or unless the contrary is shown in the manner provided for in the regulations) from evidence of what has previously happened.]

#### **Textual Amendments**

**F1** S. 566(3) inserted (1.5.1995) by [Finance Act 1995 \(c. 4\)](#), [Sch. 7 para. 9](#)

#### **Modifications etc. (not altering text)**

**C1** *For regulations see Part III Vol.5. And see 1970(M) s.98A—special penalties in the case of certain returns.*

#### **Marginal Citations**

**M1** Source-1975 (No.2) s.69(6)

**M2** Source-1975 (No.2) s.70(7); 1982 Sch.8 4; 1987 (No.2) s.93 (5), (6)

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