

SCHEDULES

SCHEDULE 8

SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY

Commencement of paragraphs 3 and 4

- 5 Paragraphs 3 and 4 above have effect in relation to any application for the issue or renewal of a certificate under section 561 of the Taxes Act 1988 in relation to which paragraphs 3(1) and 4 to 7 of Schedule 27 to the Finance Act 1995 (which amend sections 564 and 565 of the Taxes Act 1988) have effect in accordance with paragraph 8(1) of that Schedule.