

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CONSTRUCTION INDUSTRY SCHEME: AMENDMENTS

Deductions for materials

- 4 In section 61(1) of FA 2004 (deductions on account of tax from contract payments), for “any other person” substitute “ the sub-contractor ”.

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