

1972 No. 1798

## INCOME TAX

**The Income Tax (Certification of Sub-Contractors in the  
Construction Industry) (No. 2) Regulations 1972**

<i>Made</i>	- - -	<i>27th November 1972</i>
<i>Laid before the House of Commons</i>		<i>5th December 1972</i>
<i>Coming into Operation</i>		<i>1st January 1973</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 30 of the Finance Act 1971(a), hereby make the following Regulations:—

**1.**—(1) These Regulations may be cited as the Income Tax (Certification of Sub-Contractors in the Construction Industry) (No. 2) Regulations 1972 and shall come into operation on 1st January 1973.

(2) The Interpretation Act 1889(b) shall apply to these Regulations as it applies for the interpretation of an Act of Parliament.

(3) In these Regulations, “certificate” means a certificate issued under section 30 of the Finance Act 1971. Other expressions have the same meaning as in the Income Tax Acts.

**2.** An application for a certificate shall be made to the Inspector and shall give the following information, namely—

- (a) the name and address of the applicant;
  - (b) the nature of the business carried on by the applicant and the address at which it is carried on;
  - (c) the length of time during which that business has been carried on;
  - (d) a statement that the applicant has, to the best of his knowledge and belief, during the three years preceding the date of the application, properly fulfilled his obligations under the Taxes Acts to render returns of income and to pay income tax by the due dates and, during those three years, has complied with requests to supply to the Inspector accounts of, or other information about, his business;
  - (e) if the application is for the renewal of a certificate, the number and date of expiry of the certificate which is to be renewed;
- and the application shall be signed and dated by the applicant.

**3.** A certificate shall show the name of the person to whom it is issued, the

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(a) 1971 c. 68.

(b) 1889 c. 63.

date on which it expires, and the distinctive number assigned to it by the Inspector who issues it.

By Order of the Commissioners of Inland Revenue.

27th November 1972.

*J. M. Green,*  
Secretary.

#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations prescribe the form of application by sub-contractors in the construction industry for certificates of exemption from the 30 per cent deductions prescribed by section 29 of the Finance Act 1971, and the form of the exemption certificate.

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