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STATUTORY INSTRUMENTS

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**1989 No. 1290**

**INCOME TAX**

**The Income Tax (Sub-Contractors in the Construction Industry) (Amendment) Regulations 1989**

<i>Made</i>	- - - -	<i>28th July 1989</i>
<i>Laid before the House of Commons</i>	- - - -	<i>28th July 1989</i>
<i>Coming into force</i>	- -	<i>18th August 1989</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 566(1) of the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Sub-Contractors in the Construction Industry) (Amendment) Regulations 1989 and shall come into force on 18th August 1989.

**Amendment to the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975**

2. In regulation 12A(4) of the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975<sup>(2)</sup> for the words “has the same meaning as in section 89 of the Taxes Management Act 1970 as from time to time increased or decreased by the Treasury in accordance with that section for the purposes of section 86 of that Act” there shall be substituted – “means the rate applicable under section 178 of the Finance Act 1989<sup>(3)</sup> for the purposes of section 86 of the Taxes Management Act 1970<sup>(4)</sup>”.

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(1) 1988 c. 1.

(2) S.I. 1975/1960; regulation 12A was inserted by S.I. 1988/636.

(3) 1989 c. 26.

(4) 1970 c. 9; section 86 was substituted by section 46(1) of the Finance (No. 2) Act 1975 (c. 45); the section as substituted was amended by sections 61(3) and 62(1) and (2) of the Finance Act 1980 (c. 48), by section 69(1) of the Finance Act 1982 (c. 39), by section 844(1) of, and paragraph 32 of Schedule 29 to, the Income and Corporation Taxes Act 1988 (c. 1) and by section 179(1) of the Finance Act 1989.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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28th July 1989

*A.J.G. Isaac*  
*L.J.H. Beighton*  
Two of the Commissioners of Inland Revenue

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 18th August 1989, amend regulation 12A(4) of the Income Tax (Sub-Contractors in the Construction Industry) Regulations 1975 by substituting a reference to “the rate applicable under section 178 of the Finance Act 1989 for the purposes of section 86 of the Taxes Management Act 1970”.

The amendment is consequential upon the coming into force on 18th August 1989 of section 178 of the Finance Act 1989 and the Taxes (Interest Rate) Regulations 1989 (S.I.1989/1297) and of the repeal of section 89 of the Taxes Management Act 1970.