
STATUTORY INSTRUMENTS

1990 No. 61

INCOME TAX

The Income Tax (Sub-Contractors in the Construction Industry) (Amendment) Regulations 1990

<i>Made - - - -</i>	<i>16th January 1990</i>
<i>Laid before the House of Commons - -</i>	<i>17th January 1990</i>
<i>Coming into force —</i>	
<i>For the purposes of regulations 3 and 4</i>	<i>7th February 1990</i>
<i>For the purposes of regulations 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14</i>	<i>6th April 1990</i>
<i>For all other purposes</i>	<i>1st October 1990</i>

THE INCOME TAX (SUB-CONTRACTORS IN THE CONSTRUCTION INDUSTRY) (AMENDMENT) REGULATIONS 1990

1. Citation and commencement
2. Interpretation
3. Amendments to the Principal Regulations coming into force on 7th February 1990
4. In Regulation 12A in paragraph (4) for the words “any...”
5. Amendments to the Principal Regulations coming into force on 6th April 1990
6. In Regulation 8A in paragraph (9) for the words “returns...”
7. In Regulation 10 — (a) in paragraph (1)—
8. In Regulation 15 — (a) in paragraphs (2), (2A), (4)...
9. (1) In Regulation 16 — (a) in paragraph (1) the...
10. In Regulation 18 the words “to an Inspector” shall be...
11. In Regulation 20 in paragraph 1 for the words “the...”
12. In Regulation 22 in paragraph (2)— (a) for sub-paragraph (d)...
13. In Regulation 23 in paragraph (2) for the words “assigned...”
14. For Regulation 25 there shall be substituted— Within 14 days of the end of every income tax...

Status: This is the original version (as it was originally made).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

15. Amendments to the Principal Regulations coming into force on 1st October 1990
 16. In Regulation 17— (a) for the words “or from the...
 17. In Regulation 22— (a) in paragraph (l) in sub-paragraph (e)...
 18. (1) For the forms numbered 714I, 714S, 714P and 714C...
 19. Amendment to the Income Tax (Sub-contractors in the Construction Industry) Regulations 1986 coming into force on 1st October 1990
- Signature
Explanatory Note