
STATUTORY INSTRUMENTS

1993 No. 743

**The Income Tax (Sub-contractors in the
Construction Industry) Regulations 1993**

**PART I
INTRODUCTORY**

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993.

(2) These Regulations shall come into force on 6th April 1993 immediately after the Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 1993(2).

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires—

“the Board” means the Commissioners of Inland Revenue;

“business name” means any name or style under which any business is carried on by a firm or person;

“Class 4 contributions” means Class 4 contributions within the meaning of the Social Security Contributions and Benefits Act 1992(3) or, in Northern Ireland, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(4);

“contract payment” means any payment such as is mentioned in section 559;

“the Management Act” means the Taxes Management Act 1970(5);

“national insurance number” has the same meaning as in the Social Security (Contributions) Regulations 1979(6) or, in Northern Ireland, the Social Security (Contributions) Regulations (Northern Ireland) 1979(7);

“nominee” means any person, other than the sub-contractor, who is nominated to receive a contract payment and to whom such a payment is made;

“notice” means notice in writing;

“registration number”, in relation to a company, means the distinctive number assigned to a company by the Registrar of Companies on registration under the Companies Act 1985(8) or, in Northern Ireland, the Companies (Northern Ireland) Order 1986(9);

(2) S.I. 1993/724.

(3) 1992 c. 4.

(4) 1992 c. 7.

(5) 1970 c. 9.

(6) S.I. 1979/591.

(7) S.R. (N.I.) 1979 No. 186.

(8) 1985 c. 6.

(9) S.I. 1986/1032 (N.I. 6).

Status: This is the original version (as it was originally made).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

“section 559”, “section 561”, “section 562” and “section 563” mean sections 559, 561, 562 and 563 respectively of the Taxes Act⁽¹⁰⁾;

“sub-contractor’s tax certificate” means a certificate under section 561;

“the Taxes Act” means the Income and Corporation Taxes Act 1988⁽¹⁾;

“user” means a person to whom a sub-contractor’s tax certificate which has not expired has been issued, and includes a person authorised to use such a certificate issued to a company under regulation 24(5).

(2) In these Regulations, unless the context otherwise requires, the following expressions have the same meaning as in Chapter IV of Part XIII of the Taxes Act—

“construction operations”

“contractor”

“sub-contractor”.

(3) In these Regulations, unless the context otherwise requires, the following expressions have the same meaning as in the Income Tax (Employments) Regulations 1993⁽¹¹⁾—

“collector”

“earnings-related contributions”

“employee”

“income tax month”

“income tax period”

“income tax quarter”

“inspector”

“year”.

(4) The Table below indexes other general definitions in these Regulations:

Term defined	Regulation
deduction certificate	7
voucher	29
weekly limit	26(2).

⁽¹⁰⁾ Section 559 was amended by section 28 of the Finance Act 1988 (c. 39) and by S.I. 1989/2405 (N.I. 19).

⁽¹⁾ 1988 c. 1.

⁽¹¹⁾ S.I. 1993/744.