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STATUTORY INSTRUMENTS

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**1995 No. 217**

**INCOME TAX**

**The Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 1995**

<i>Made</i>	- - - -	<i>31st January 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>1st February 1995</i>
<i>Coming into force</i>	- -	<i>6th April 1995</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:

1. These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 1995 and shall come into force on 6th April 1995.

2. In regulation 9(2) of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993<sup>(2)</sup> for “£450” there shall be substituted “£600”.

31st January 1995

*S. C. T. Matheson*  
*C. W. Corlett*  
Two of the Commissioners of Inland Revenue

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(1) 1988 c. 1.  
(2) S.I. 1993/743.

**Status:** This is the original version (as it was originally made).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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## EXPLANATORY NOTE

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

Regulation 9 of the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993 (S.I.1993/743) enables a contractor to account to the collector for amounts which he was liable to deduct from payments to sub-contractors in the construction industry made by him in any quarterly period in a year of assessment within 14 days of the end of that quarterly period, rather than having to account within 14 days of the end of any income tax month for amounts which he was liable to deduct from payments made in that month. The contractor may only account on a quarterly basis if he has reasonable grounds for believing that the average monthly total amount to be paid to the collector in the year of assessment in respect of amounts liable to be deducted from such payments and in respect of PAYE tax and national insurance contributions will not exceed the amount specified in paragraph (2) of regulation 9.

These Regulations increase the amount specified in regulation 9(2) from £450 to £600 with effect from 6th April 1995, that is, the beginning of the year of assessment 1995—96.