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STATUTORY INSTRUMENTS

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**1998 No. 2622**

**INCOME TAX**

**The Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 1998**

*Made* - - - - 23rd October 1998  
*Laid before the House of*  
*Commons* - - - - 23rd October 1998  
*Coming into force* - - 23rd November 1998

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by sections 559(3A), 560(2)(ea), 562(2A) and (11), 564(2A)(b), 565(2A) and (2B) and 566 of the Income and Corporation Taxes Act 1988(1) and by section 98A(1) of the Taxes Management Act 1970, hereby make the following Regulations:

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(1) 1988 c. 1. Section 559(3A) was inserted by paragraph 1(3) of Schedule 27 to the Finance Act 1995 (c. 4). Section 560(2)(ea) was inserted by paragraph 2(1)(b) of Schedule 27 to the Finance Act 1995. Section 562(2A) was inserted by paragraph 4(3) of Schedule 27 to the Finance Act 1995 and section 562(11) was amended by paragraph 4(6) of Schedule 27 to the Finance Act 1995. Section 564(2A) was inserted by paragraph 6 of Schedule 27 to the Finance Act 1995, and amended by paragraph 3(1) of Schedule 8 to the Finance Act 1998 (c. 36). Section 565(2A) and (2B) were inserted by paragraph 7(1) of Schedule 27 to the Finance Act 1995, and amended by paragraph 4(1) of Schedule 8 to the Finance Act 1998. Section 566 was amended by paragraph 9 of Schedule 27 to the Finance Act 1995, by section 178(1) of, and Part V(32) of Schedule 41 to, the Finance Act 1996 (c. 8), and by paragraph 6 of Schedule 8 to the Finance Act 1998. Section 566(1) was extended by section 98A(1) of the Taxes Management Act 1970 (c. 9) which was inserted by section 165(1) of the Finance Act 1989 (c. 26).