
STATUTORY INSTRUMENTS

1998 No. 2622

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

Amendments to Part III of the principal Regulations

22.—(1) Regulation 29 shall be amended as follows.

(2) In paragraph (1)—

- (a) before the word “voucher” there shall be inserted the words “gross payment”;
- (b) for “715 or 715S” there shall be substituted “CIS24”;
- (c) for the words “paragraphs (2) and (3)” there shall be substituted “paragraph (2)”.

(3) In paragraph (2)(c) the words “and registration number” shall be omitted.

(4) Paragraph (3) shall be omitted.