
STATUTORY INSTRUMENTS

1998 No. 2622

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

Amendments to Part II of the principal Regulations

7.—(1) Regulation 7 shall be amended as follows.

(2) In paragraph (1)—

- (a) for the words “paragraph (3), on the making” there shall be substituted the words “the following paragraphs of this regulation, in respect”;
- (b) for the words “deduction certificate” there shall be substituted the words “tax payment voucher”.

(3) In paragraph (2)—

- (a) in sub-paragraph (a) the words “and address” shall be omitted;
- (b) for sub-paragraph (b) there shall be substituted—
 - “(b) the distinctive reference number taken from that sub-contractor’s registration card,”;
- (c) for sub-paragraph (c) there shall be substituted—
 - “(c) the end of the income tax month in which the payment is made,”;
- (d) the word “and” immediately following sub-paragraph (f) shall be omitted; and
- (e) at the end, there shall be added—
 - “, and
 - (h) unless that sub-contractor’s registration card is a temporary card, the sub-contractor’s national insurance number.”

(4) For paragraphs (3) to (5) there shall be substituted—

“(3) The contractor shall give a tax payment voucher to the sub-contractor in respect of all such payments made within a period of one income tax month, and the tax payment voucher shall be signed by the contractor and be given to the sub-contractor within 14 days of the end of that income tax month.

(4) Within 14 days of the end of every income tax month the contractor shall either—

- (a) send the top copy of all tax payment vouchers completed by him in accordance with this regulation to a person nominated by the Board at an address specified by them, or
- (b) transmit electronically the particulars specified in paragraph (2) to the person so nominated.

(5) Where the contractor transmits the particulars electronically as mentioned in paragraph (4)(b), the tax payment voucher shall be a single copy, in the form designated CIS25(E) in Schedule 1 to these regulations, which he shall give to the sub-contractor, but otherwise, the tax payment voucher shall be in triplicate, in the form designated CIS25(I) or

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CIS25(M) in Schedule 1 to these regulations, and the copy to be given to the sub-contractor shall be the copy marked “Subcontractor copy.”