STATUTORY INSTRUMENTS

2000 No. 1880

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry) (Amendment No. 2) Regulations 2000

Made - - - - 17th July 2000
Laid before the House of
Commons - - - 18th July 2000
Coming into force - - 6th August 2000

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 560(2)(ea) of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

 ¹⁹⁸⁸ c. 1; section 560(2)(ea) was inserted by paragraph 2(1)(b) of Schedule 27 to the Finance Act 1995 (c. 4), which was brought into force by Article 3 of S.I.1998/2620.