

2002 No. 2225

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 2002

Made - - - - - *30th August 2002*

Laid before the House of Commons *30th August 2002*

Coming into force - - - - - *20th September 2002*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 566 of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

1. These Regulations may be cited as the Income Tax (Sub-contractors in the Construction Industry) (Amendment) Regulations 2002 and shall come into force on 20th September 2002.

2. In these Regulations “the principal Regulations” means the Income Tax (Sub-contractors in the Construction Industry) Regulations 1993(b) and “regulation” means a regulation of the principal Regulations.

3. In regulation 7A(1)(c) after “issue” insert “, renew”.

4. In regulation 7B(1)(d) after “issue” insert “, renew”.

5. In regulation 7C(6)(e) in the substituted sub-paragraph (b) for “three” substitute “twelve or (if the issuer considers it appropriate) thirty six”.

6. In regulation 24(f)—

(a) in paragraph (1) after “prepared by” insert “an authorised officer of the Board or any person nominated by”;

(b) at the end of each of paragraphs (2)(b), (4)(b) and (5)(aa) add “(or where such a number is not required, a substitute identifying number)”.

7. In regulation 25(g) for “inspector” wherever it occurs substitute “authorised officer of the Board or any person nominated by the Board”.

Tim Flesher
Dave Hartnett

30th August 2002

Two of the Commissioners of Inland Revenue

(a) 1988 c. 1; section 566 was amended by paragraph 9 of Schedule 27 to the Finance Act 1995 (c. 4), section 178(1) of and Part 5(32) of Schedule 41 to the Finance Act 1996 (c. 8), paragraph 6 of Schedule 8 and Part 3(8) of Schedule 27 to the Finance Act 1998 (c. 36) and Part 7 of Schedule 20 to the Finance Act 1999 (c. 16).

(b) S.I. 1993/743; the relevant amending instruments are S.I. 1998/2622 and 2001/1531.

(c) Regulation 7A was inserted by regulation 8 of S.I. 1998/2622.

(d) Regulation 7B was inserted by regulation 8 of S.I. 1998/2622.

(e) Regulation 7C was inserted by regulation 8 of S.I. 1998/2622.

(f) Regulation 24 was amended by regulation 18 of S.I. 1998/2622 and regulation 3 of S.I. 2001/1531.

(g) Regulation 25 was amended by regulation 19 of S.I. 1998/2622 and regulation 4 of S.I. 2001/1531.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Income Tax (Sub-contractors in the Construction Industry) Regulations (S.I. 1993/743, relevantly amended by S.I. 1998/2622 and 2001/1531). The effect of these Regulations is (a) to allow for the renewal of sub-contractors' temporary registration cards (CIS4(T)), (b) extend the period of validity of temporary registration cards from three to twelve months (or thirty six months if appropriate, which is intended to be used in exceptional cases), (c) allow for the use of system identifiers ("substitute identifying numbers") on sub-contractors' gross payment certificates, and (d) to allow such certificates to be prepared by any authorised officer of the Commissioners of Inland Revenue ("the Board") or by any person nominated by the Board.

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