
STATUTORY INSTRUMENTS

2003 No. 536

INCOME TAX

The Income Tax (Sub-contractors in the Construction Industry and Employments) (Amendment) Regulations 2003

<i>Made</i> - - - -	<i>7th March 2003</i>
<i>Laid before the House of Commons</i> - -	<i>7th March 2003</i>
<i>Coming into force</i>	<i>6th April 2003</i>

**THE INCOME TAX (SUB-CONTRACTORS
IN THE CONSTRUCTION INDUSTRY AND
EMPLOYMENTS) (AMENDMENT) REGULATIONS 2003**

1. Citation, commencement and interpretation
2. Amendment of the Sub-contractors Regulations
3. In regulation 2(2) (interpretation of expressions used in Chapter 4...
4. For regulation 9(2) (circumstances in which a contractor may account...
5. After regulation 10(4) (payment of amounts deducted to collector— further...
6. In regulation 14(5)(b) (formal determination of amounts payable by contractor)...
7. After regulation 41 (inspection of records of contractors) insert—
Inspection...
8. After regulation 44A (electronic transmission) insert— Application by the Board...
9. Amendment of regulation 41 of the Employments Regulations
Signature
Explanatory Note