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STATUTORY INSTRUMENTS

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**2003 No. 536**

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

**Amendment of the Sub-contractors Regulations**

6. In regulation 14(5)(b) (formal determination of amounts payable by contractor) for “be treated as an overpayment of income tax or corporation tax” substitute “, except where regulation 44B applies, be treated as an overpayment of income tax”.