| Status: | This is th | he original | version | (as it was | originally mad | de). This |
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| item of | legislatio | on is curre | ntly only | available | in its original | format. |

STATUTORY INSTRUMENTS

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".