
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Construction Industry Scheme) Regulations 2005 ([S.I. 2005/2045](#)) which make provision in relation to the construction industry scheme established by Chapter 3 of Part 3 of the Finance Act 2004 ([c. 12](#)).

Regulation 3 amends regulation 10 (return and certificate if amount may be unpaid) to enable a certificate to be issued by an officer of Revenue and Customs where a contractor has submitted a return but has not paid the amount due.

Regulation 4 amends paragraph 19 (work carried out on land owned by the person to whom payment is made) to correct an omission.

Regulation 5 amends regulation 20 (reverse premiums) to extend the exception to individuals.

Regulation 6 amends regulation 22 (payments in respect of property used for business) to extend the exception to expenditure in relation to property which is sold or let if the sale or letting is purely incidental to the business concerned.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.