

**2008 No. 1282**

**INCOME TAX**

**The Income Tax (Construction Industry Scheme) (Amendment  
No. 2) Regulations 2008**

*Made* - - - - *12th May 2008*  
*Laid before the House of Commons* *13th May 2008*  
*Coming into force* - - *3rd June 2008*

The Commissioners for Her Majesty's Revenue and Customs<sup>(a)</sup> make the following Regulations in exercise of the powers conferred by paragraphs 4(3), 8(2) and 12(2) of Schedule 11 to the Finance Act 2004<sup>(b)</sup>:

**Citation and Commencement**

1. These Regulations may be cited as the Income Tax (Construction Industry Scheme) (Amendment No.2) Regulations 2008 and shall come into force on 3rd June 2008.

**Amendment to the Income Tax (Construction Industry Scheme) Regulations 2005**

2. In Table 3 in regulation 32 (exceptions from compliance obligations) of the Income Tax (Construction Industry Scheme) Regulations 2005<sup>(c)</sup> insert at the end—

|  |   |
|--|---|
| “Obligation to make a payment under the Tax Acts or Taxes Management Act 1970. | Late or non payment of an amount under £100.” |
|--|---|

*Dave Hartnett*  
*Mike Eland*

12th May 2008

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.  
(b) 2004 c. 12.  
(c) S.I. 2005/2045.

## **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 for the construction industry scheme established by Chapter 3 of Part 3 of the Finance Act 2004.

Regulation 32 of SI 2005/2045 allows particular failures relevant to any tax obligation to be excepted from construction industry scheme compliance test. These exceptions are set out under Table 3. Regulation 2 of this statutory instrument adds a further exception; the late, or non-payment of an amount under £100 owed under the Tax Acts or Taxes Management Act.

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

**£3.00**

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