

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Income Tax (Construction Industry Scheme) Regulations 2005

139.—(1) Regulation 9(9) (recovery from sub-contractor of amount not deducted by contractor) is amended as follows.

(2) For “it appears to the tax appeal Commissioners”, substitute “that is notified to the tribunal it appears”.

(3) For “they” substitute “the tribunal”.

(4) For “tax appeal Commissioners determine” substitute “tribunal determines”.