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STATUTORY INSTRUMENTS

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**2012 No. 820**

**INCOME TAX  
CORPORATION TAX**

**The Income Tax (Construction Industry  
Scheme) (Amendment) Regulations 2012**

<i>Made</i>	- - - -	<i>14th March 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>15th March 2012</i>
<i>Coming into force</i>		<i>6th April 2012</i>

**THE INCOME TAX (CONSTRUCTION INDUSTRY  
SCHEME) (AMENDMENT) REGULATIONS 2012**

1. Citation and commencement
  2. Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005
  3. Interpretation
  4. Quarterly tax periods
  5. Gross payment: exceptions from compliance obligations
  6. Mandatory electronic payment
  7. Application by the Commissioners for Her Majesty's Revenue and Customs of sums deducted under section 61 of the Finance Act 2004
- Signature  
Explanatory Note