
STATUTORY INSTRUMENTS

2016 No. 404

The Income Tax (Construction Industry Scheme) (Amendment of Schedule 11 to the Finance Act 2004) Order 2016

Schedule 11 to the Finance Act 2004

2. Schedule 11 to the Finance Act 2004 is amended as follows—

(a) in paragraph 4(1) for paragraph (a) substitute—

- “(a) any obligation imposed on him in the qualifying period (see paragraph 14)—
- (i) to pay the amount liable to be deducted under section 61 of this Act from payments made during that period,
 - (ii) to submit returns as required by regulations made under section 70 of this Act,
 - (iii) to pay the tax liable to be deducted under the PAYE Regulations ([S.I. 2003/2682](#))(1), and
 - (iv) to submit a self-assessment return, and”;

(b) in paragraph 8(1) for paragraph (a) substitute—

- “(a) any obligation imposed on that partner in the qualifying period (see paragraph 14)—
- (i) to pay the amount liable to be deducted under section 61 of this Act from payments made during that period,
 - (ii) to submit returns as required by regulations made under section 70 of this Act,
 - (iii) to pay the tax liable to be deducted under the PAYE Regulations ([S.I. 2003/2682](#)), and
 - (iv) to submit a self-assessment return, and”;

(c) in paragraph 12(1) for paragraph (a) substitute—

- “(a) any obligation imposed on it in the qualifying period (see paragraph 14)—
- (i) to pay the amount liable to be deducted under section 61 of this Act from payments made during that period,
 - (ii) to submit returns as required by regulations made under section 70 of this Act,
 - (iii) to pay the tax liable to be deducted under the PAYE Regulations ([S.I. 2003/2682](#)), and
 - (iv) to submit a self-assessment return, and”.

(1) [S.I. 2003/2682](#), to which there are amendments not relevant to this Order.