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STATUTORY INSTRUMENTS

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**2019 No. 384**

**INCOME TAX  
CORPORATION TAX**

The Income Tax (Construction Industry Scheme) (Amendment) and the Corporation Tax (Security for Payments) Regulations 2019

<i>Made</i>	- - - -	<i>27th February 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>28th February 2019</i>
<i>Coming into force</i>		<i>6th April 2019</i>

**THE INCOME TAX (CONSTRUCTION INDUSTRY SCHEME) (AMENDMENT) AND THE CORPORATION TAX (SECURITY FOR PAYMENTS) REGULATIONS 2019**

PART 1

Citation and Commencement

1. These Regulations may be cited as the Income Tax (Construction...

PART 2

Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005

2. The Income Tax (Construction Industry Scheme) Regulations 2005 are amended...
3. In regulation 2(interpretation), in the definition of “contractor”, before “has”...
4. After regulation 17 (in-year repayments of provisional excess credit), insert —...

PART 3

Corporation Tax

5. Interpretation
6. Prescribed circumstances - requirement for security

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

7. Prescribed persons from whom security may be required
  8. Notice of requirement
  9. Date on which security is due
  10. Application for reduction in the value of security held
  11. Outcome of application for reduction in the value of security held
  12. Outcome of application for reduction in the value of security held: further provision
  13. Appeals
  14. Offence
- Signature  
Explanatory Note