
STATUTORY INSTRUMENTS

2021 No. 321

INCOME TAX

The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2021

<i>Made</i>	- - - -	<i>15th March 2021</i>
<i>Laid before House of Commons</i>	- -	<i>16th March 2021</i>
<i>Coming into force</i>		<i>6th April 2021</i>

THE INCOME TAX (CONSTRUCTION INDUSTRY SCHEME) (AMENDMENT) REGULATIONS 2021

PART 1

Introduction

1. Citation, commencement and effect
2. Interpretation

PART 2

Consequential Amendments to the 2005 Regulations

3. The 2005 Regulations are amended as follows.
4. In regulation 2 (interpretation), in the definition of “approved method...
5. In regulation 4 (monthly return), for “any person other than...
6. In regulation 18(3) (small payments), after “direct cost of materials”...
7. In regulation 19(3)(b) (work carried out on land owned by...
8. In regulation 51(4)(b) (inspection of records of contractors and sub-contractors),...
9. In regulation 56(8)(a) (application by the Commissioners for Her Majesty’s...

PART 3

Restrictions on set-off claims

10. After regulation 24 (charities) of the 2005 Regulations, insert— PART4A...
Signature
Explanatory Note