

2009 No. 2030

INCOME TAX

**The Income Tax (Construction Industry Scheme) (Amendment)
Regulations 2009**

<i>Made</i> - - - -	<i>22nd July 2009</i>
<i>Laid before the House of Commons</i>	<i>23rd July 2009</i>
<i>Coming into force</i> - -	<i>13th August 2009</i>

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by section 205 of the Finance Act 2003(b) and section 71 of the Finance Act 2004(c).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Construction Industry Scheme) (Amendment) Regulations 2009.

(2) These Regulations shall come into force on 13th August 2009 and shall have effect in relation to deferred payment agreements made on or after that date.

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

2.—(1) The Income Tax (Construction Industry Scheme) Regulations 2005(d) are amended as follows.

(2) In regulation 48 (default surcharge), after paragraph (7) insert—

“(8) Section 108 of the Finance Act 2009(e) (suspension of penalties during currency of agreement for deferred payment) applies to a surcharge payable under this regulation with the following modifications—

(a) in the Table in subsection (5), insert at the end—

“Specified payments within the meaning of regulation 38 of the Income Tax (Construction Industry Scheme) Regulations 2005	Surcharge under regulation 48 of the Income Tax (Construction Industry Scheme) Regulations 2005”
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, and

(a) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50 of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 2003 c.14. Section 98(8) of the Finance Act 2007 (c.11) amended section 205(1) so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.

(c) 2004 c.12. There are no relevant amendments to section 71.

(d) S.I. 2005/2045 to which there are amendments not relevant to these Regulations.

(e) 2009 c.10.

(b) omit subsections (7), (8), (9) and (11).”.

*Dave Hartnett
Bernadette Kenny*

22nd July 2009

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Construction Industry Scheme) Regulations (S.I. 2005/2045) to provide that section 108 of the Finance Act 2009 applies with modifications to surcharges under regulation 48 of those Regulations.

The Regulations insert a new paragraph (8) in regulation 48 (default surcharge), so as to apply section 108 of the Finance Act 2009 to surcharges under regulation 48 for electronic payments made late. That section provides for the suspension of penalties during the currency of a deferred payment agreement.

A full impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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