

1976 No. 1126 (C 32)**INCOME TAX****The Income Tax (Sub-contractors in the Construction Industry)
(Appointed Day) Order 1976**

Made - - - - 19th July 1976

The Treasury, in exercise of the powers conferred on them by section 68(1) of the Finance (No. 2) Act 1975(a), hereby make the following Order:—

Citation

1. This Order may be cited as the Income Tax (Sub-contractors in the Construction Industry) (Appointed Day) Order 1976.

Appointed Day

2. The day appointed for the purposes of section 68(1) of the Finance (No. 2) Act 1975 is 6th April 1977.

Interpretation

3. The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

David Stoddart,
Donald R. Coleman,
Two of the Lords Commissioners
of Her Majesty's Treasury.

19th July 1976.

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order fixes 6th April 1977 as the day on which the revised tax deduction scheme for payments to sub-contractors in the construction industry (set out in Chapter II of Part III of the Finance (No. 2) Act 1975) is to come into force.

(a) 1975 c. 45.

(b) 1889 c. 63.

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