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STATUTORY INSTRUMENTS

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**2008 No. 740**

**INCOME TAX**

**The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2008**

<i>Made</i>	- - - -	<i>13th March 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>14th March 2008</i>
<i>Coming into force</i>	- -	<i>6th April 2008</i>

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup>, make the following Regulations in exercise of their powers in section 71 of the Finance Act 2004<sup>(2)</sup>:

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- (1) 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 in so far as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (2) 2004 c.12. There have been several amendments, but none is relevant.