

INCOME TAX (RELEVANT CONTRACTS) REGULATIONS 2000
(S.I. No. 71 of 2000)

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The Revenue Commissioners, in exercise of the powers conferred on them by section 531 of the Taxes Consolidation Act, 1997 (No. 39 of 1997), hereby make the following Regulations:

PART 1

General

Citation and commencement. 1.(1) These Regulations may be cited as the Income Tax (Relevant Contracts) Regulations, 2000.

(2) These Regulations shall come into operation on the 6th day of April, 2000.

Interpretation. 2. In these Regulations, except where the context otherwise requires -

“Act” means the Taxes Consolidation Act, 1997;

“certificate of deduction” has the meaning assigned to it in Regulation 6 of these Regulations;

“certified sub-contractor”, in relation to a principal, means a sub-contractor -

(a) in respect of whom the principal holds, at the time of making a payment under a relevant contract to the sub-contractor, a relevant payments card for the year in which the payment is made, and

(b) in respect of whom the principal has not received a notice under paragraph (a) of subsection (13) of section 531 of the Act;

“Collector-General” means the Collector-General appointed under section 851 of the Act;

“director” has the meaning assigned to it by subsection (4) of section 433 of the Act;

“full-time employee” means, in relation to a company or partnership, an employee who is employed on a full-time basis and whose duties are such that he or she is required to devote substantially the whole of his or her time to the service of the company or partnership, as the case may be;

“income tax month” means a month beginning on the 6th day of any of the months of April to March in any year;

“inspector” means an inspector of taxes;

“officer of the Revenue Commissioners” includes an inspector;

“payment”, in relation to a payment made by a principal to a sub-contractor under a relevant contract, includes a payment on account of an amount due under the relevant contract;

“period of account” means a period for which an account is made up in relation to the business in question;

“prescribed” means prescribed by the Revenue Commissioners under these Regulations;

“principal” means a principal within the meaning of section 530 of the Act of the kind referred to in section 531 of the Act;

“private company” has the meaning assigned to it by section 33 of the Companies Act, 1963;

“proprietary director” has the meaning assigned to it by subsection (1) of section 530 of the Act;

“relevant contract” has the meaning assigned to it in subsection (1) of section 530 of the Act;

“repayment period” has the meaning assigned to it in subsection (5) of section 531 of the Act;

“relevant operations” has the meaning assigned to it in subsection (1) of section 530 of the Act;

“sub-contractor” means a person of the same kind as the person referred to as the sub-contractor in subsection (1) of section 531 of the Act;

“sub-contractor’s certificate” means a certificate of authorisation issued to a sub-contractor under subsection (11) of section 531 of the Act;

“uncertified sub-contractor” means a sub-contractor who is not a certified sub-contractor;

“year” means year of assessment;

other words and expressions have the same meaning as in the Income Tax Acts.

Declaration by parties to relevant contract.

3. (1) Prior to entering into a relevant contract, the persons who intend to enter into such a contract shall, in the form which from time to time may be specified for that purpose by the Revenue Commissioners, make a declaration to the effect that, having regard to the guidelines which from time to time may be published by the Revenue Commissioners for the information of such persons as to the distinctions between contracts of employment and relevant contracts, and without prejudice to the question of whether the contract is a contract of employment or a relevant contract, they have satisfied themselves that in their opinion the contract which they propose to enter into is not a contract of employment.

(2) Any declaration made for the purposes of paragraph (1) of this Regulation shall be retained by the principal for the period specified in Regulation 20(4) of these Regulations.

Transfer of functions, etc.	<p>4.(1) The Revenue Commissioners may nominate any officer of the Revenue Commissioners to perform any acts and discharge any functions authorised by these Regulations to be performed or discharged by the Revenue Commissioners.</p> <p>(2) Anything which is authorised or required by these Regulations to be done by an inspector may be done by any inspector.</p>
Liability for payment of tax deductible.	<p>5. A person who is required to make any deduction of tax referred to in these Regulations shall, whether the deduction is made or not, be accountable for the amount of the deduction and shall be liable to pay that amount to the Collector-General.</p>
Certificate of deduction.	<p>6. When a principal makes a payment to an uncertified sub-contractor from which tax is deductible under subsection (1) of section 531 of the Act, he or she shall, on making such payment, give to the uncertified sub-contractor a certificate in the prescribed form containing such particulars including the sub-contractor's date of birth and identifying number, known as the Revenue and Social Insurance (RSI) number, as are indicated by the form of the certificate as being required to be entered thereon.</p>
Service by post, etc.	<p>7.(1) Any notice, notification, certificate, requirement, return, relevant payments card or relevant tax deduction card which is authorised or required to be given, served, made, sent or issued under these Regulations may be sent by post.</p>

(2) If a person delivers to an officer of the Revenue Commissioners any declaration, certificate, statement, return, relevant payments card or relevant tax deduction card in a prescribed form, he or she shall be deemed to have been required by a notice under these Regulations to prepare and deliver that declaration, certificate, statement, return, relevant payments card or relevant tax deduction card.

(3) In proceedings for recovery of a penalty under section 1052, 1053 or 1054 of the Act -

- (a) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has examined the relevant records and that it appears from them that a stated notice was duly given to the defendant on a stated day shall be evidence until the contrary is proved that that person received that notice in the ordinary course,
- (b) a certificate signed by an officer of the Revenue Commissioners which certifies that he or she has examined the relevant records and that it appears from them that, during a stated period, a stated declaration, certificate, statement, return, relevant payments card or relevant tax deduction card was not received from the defendant shall be evidence until the contrary is proved that the defendant did not, during that period, deliver the declaration, certificate, statement, return, relevant payments card or relevant tax deduction card,
- (c) a certificate certifying as provided for in subparagraph (a) or subparagraph (b) of this paragraph and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by such officer.

PART 2
Sub-contractor's certificate

Application for sub-contractor's certificate.

8.(1) A person who desires to obtain a sub-contractor's certificate shall make application on the prescribed form for such certificate to the Revenue Commissioners.

(2) Subject to paragraph (3) of this Regulation and Regulation 9 of these Regulations, an application for the certificate referred to in paragraph (1) of this Regulation shall be accompanied by a photograph -

- (a) where the person applying for the certificate is an individual, of the individual by whom the certificate, if issued, will be produced to a principal in accordance with paragraph (a) of subsection (12) (inserted by the Finance Act, 1999) of section 531 of the Act, or would but for paragraphs (b) or (c) of that subsection be so produced, and
- (b) where the person applying for the certificate is not an individual, of the individual nominated by the person so applying in accordance with Regulation 9(1) of these Regulations.

(3) The photograph to accompany the application referred to in paragraph (1) of this Regulation shall -

- (a) be a full face photograph being, in the opinion of the inspector, an adequate facial likeness of the individual referred to in paragraph (2) of this Regulation,
- (b) be signed on the reverse by that individual, and
- (c) comply with such conditions as to size, type or other features as the Revenue Commissioners may direct.

Nomination of individual who will produce sub-contractor's certificate.

9.(1) Where the person making application for a sub-contractor's certificate in accordance with Regulation 8 of these Regulations is not an individual, or is an individual to whom paragraph (2)(c) of this Regulation applies, the person making the application shall nominate, at that time and on the prescribed form, the individual by whom the said certificate, if issued, will be produced to a principal in accordance with paragraph (a) of subsection (12) (inserted by the Finance Act, 1999) of section 531 of the Act.

(2) (a) The individual nominated in accordance with paragraph (1) of this Regulation shall -

- (i) in a case where the applicant for a sub-contractor's certificate is a private company, be a proprietary director of that company, or
- (ii) in a case where the applicant for a sub-contractor's certificate is a company other than a private company, be a director of that company, or
- (iii) in a case where the applicant for the sub-contractor's certificate is a partnership, be a partner in that partnership.

(b) Notwithstanding subparagraph (a) of this paragraph, where, in relation to a company or partnership, it would in the opinion of the inspector be impracticable for an individual nominated in accordance with paragraph (1) of this Regulation to be a proprietary director, director or partner, as the case may be, the individual so nominated shall be a full-time employee of the applicant company or partnership, as the case may be, who, in the opinion of the inspector, is a suitable individual to be so nominated.

- (c) Where the person making the application is an individual and the inspector is satisfied that it is impracticable that the applicant would produce the sub-contractor's certificate in person to each principal contractor, the applicant may nominate an individual by whom the sub-contractor's certificate, if issued, will be so produced and the said individual shall be a full-time employee of the applicant who, in the opinion of the inspector, is a suitable individual to be so nominated.

(3) As soon as the individual nominated in accordance with paragraph (1) of this Regulation ceases to act in the nominated capacity on behalf of the person who nominated him or her, that individual shall immediately surrender the sub-contractor's certificate to the Revenue Commissioners.

Ownership and issue of sub-contractor's certificate.

10.(1) A sub-contractor's certificate shall remain the property of the Revenue Commissioners at all times.

(2) A sub-contractor's certificate shall be issued to the individual whose name and photograph appears thereon at such office of the Revenue Commissioners as the inspector may direct.

(3) The individual to whom the sub-contractor's certificate is to be issued in accordance with paragraph (2) of this Regulation may be required to provide such evidence of identity as the inspector may consider necessary and shall, immediately on receipt of the certificate, sign an acknowledgement of such receipt in such form as the inspector may require.

(4) A sub-contractor's certificate shall only be produced to a principal in accordance with paragraph (a) of subsection (12) (inserted by the Finance Act, 1999) of section 531 of the Act by the individual whose photograph appears thereon and to whom the sub-contractor's certificate was issued in accordance with paragraph (2) of this Regulation.

Validity of sub-contractor's certificate.

11. (1) A sub-contractor's certificate shall, unless otherwise recalled or cancelled by the Revenue Commissioners, be valid for a period of one year.

(2)(a) Notwithstanding paragraph (1) of this Regulation, where an applicant for a sub-contractor's certificate has -

(i) average annual sales, arising from relevant operations in the period of three years ending with the end of the last period of account ending prior to the date of the application, exceeding £5,000,000, and

(ii) satisfied the Revenue Commissioners that he or she has complied with all of the requirements set out in subparagraphs (i) to (iv) and (vi) (inserted by the Finance Act, 1999) of paragraph (a) of subsection (11) of section 531 of the Act,

the certificate shall, unless otherwise recalled or cancelled by the Revenue Commissioners, be valid for a period of three years.

(b) Where subparagraph (a) of this paragraph applies to a sub-contractor, he or she shall be regarded as a class of sub-contractor within the meaning of paragraph (a)(i) of subsection (6) of section 531 of the Act.

(c) This paragraph shall not apply in a case where the certificate would not have issued but for the provisions of paragraph (b) of subsection (11) of section 531 of the Act being applied.

PART 3
Recovery of tax

Recovery of tax. 12.(1)(a) The provisions of any enactment relating to the recovery of income tax charged under Schedule D shall apply to the recovery of any amount of tax which a principal is liable under section 531 of the Act and these Regulations to pay to the Collector-General as if the said amount had been charged on the principal under Schedule D.

(b) In particular and without prejudice to the generality of subparagraph (a) of this paragraph, this Regulation applies the provisions of sections 962, 963, 964, 966, 967 and 968 of the Act.

(2) Proceedings may be brought for the recovery of the total amount which a principal is liable to pay as aforesaid without distinguishing the amounts which he or she is liable to pay by reference to each sub-contractor and without specifying the sub-contractors in question, and for the purposes of the proceedings the said total amount shall be one single cause of action or one matter of complaint; but nothing in this paragraph shall prevent the bringing of separate proceedings for the recovery of each of the several amounts which the principal is liable to pay as aforesaid by reference to his or her several sub-contractors.

(3) In proceedings instituted by virtue of this Regulation for the recovery of any amount of tax -

(a) a certificate signed by an officer of the Revenue Commissioners which certifies that a stated amount of tax is due and payable by the principal shall be evidence until the contrary is proved that that amount is so due and payable, and

(b) a certificate certifying as aforesaid and purporting to be signed by an officer of the Revenue Commissioners may be tendered in evidence without proof and shall be deemed until the contrary is proved to have been signed by an officer of the Revenue Commissioners.

Estimation of tax on monthly basis.

13.(1) If within the time specified by subsection (3A) (inserted by the Finance Act, 1999) of section 531 of the Act a person, being a principal or a person who was previously a principal and who has been required to do so in writing by the Revenue Commissioners, fails, in relation to any income tax month, to, either or both -

- (a) make a return to the Collector-General of the amount of tax, if any, which that person was liable under section 531 to deduct from payments made to uncertified sub-contractors during that income tax month, and
- (b) remit to the Collector-General the amount of tax, if any, which that person was so liable to deduct,

then, without prejudice to any other action which may be taken, the Revenue Commissioners may -

- (i) estimate the amount of tax which, for that income tax month, should have been remitted by the person within the period specified in that subsection (3A) for the payment of such tax, and
- (ii) serve notice on the person of the amount so estimated.

(2) Where a notice is served on a person under paragraph (1) of this Regulation, the following provisions shall apply:

- (a) the person, if claiming to be not liable to remit any tax for the income tax month to which the notice relates, may by giving notice in writing to the Revenue Commissioners within the period of 14 days from the service of the notice require the claim to be referred for decision to the Appeal Commissioners and their decision shall be final and conclusive,

- (b) on the expiration of that period, if no such claim is required to be so referred or, if such claim is required to be referred, on final determination by the Appeal Commissioners against the claim, the estimated tax specified in the notice shall be recoverable in the like manner and by the like proceedings as if -
 - (i) the person was a principal, and
 - (ii) the amount specified in the notice were the amount of tax which the person was liable under section 531 of the Act to deduct from payments made by the person during the income tax month specified in the notice,
- (c) if, at any time after the service of the notice, the person makes a return as provided for in subsection (3A) (inserted by the Finance Act, 1999) of section 531 of the Act and pays the tax due, if any, together with any interest and costs which may have been incurred in connection with the default, the notice shall, subject to paragraph (d), stand discharged and any excess of tax which may have been paid shall be repaid, and
- (d) where action for the recovery of tax specified in a notice under paragraph (2) has been taken, being action by means of the institution of proceedings in any court or the issue of a certificate under section 962 of the Act, paragraph (c) shall not, unless the Revenue Commissioners otherwise direct, apply in relation to that notice until that action has been completed.

(3) A notice given by the Revenue Commissioners under paragraph (1) may extend to two or more consecutive income tax months.

Inspector's estimates.

14.(1) Where the inspector, or such other officer as the Revenue Commissioners may nominate to exercise the powers conferred by this Regulation (hereafter in these Regulations referred to as "other officer"), has reason to believe that the total amount of tax which a principal was liable under section 531 of the Act to remit in respect of the respective income tax months comprised in any year was greater than the amount of tax, if any, paid by the principal in respect of the said months then, without prejudice to any other action which may be taken, the inspector or other officer may make an estimate in one sum of the total amount of tax which in his or her opinion should have been paid in respect of the income tax months comprised in that year and may serve notice on the principal specifying -

- (a) the total amount of tax so estimated,
- (b) the total amount of tax, if any, remitted by the principal in relation to the income tax months comprised in the said year, and
- (c) the balance of tax remaining unpaid.

(2) Where notice is served on a principal under paragraph (1) of this Regulation -

- (a) the principal may, if he or she claims that the total amount of tax or the balance of tax remaining unpaid is excessive, on giving notice in writing to the inspector or other officer within the period of thirty days from the service of the notice, appeal to the Appeal Commissioners,
- (b) on the expiration of the said period, if no notice of appeal is received or, if notice of appeal is received, on determination of the appeal by agreement or otherwise, the balance of tax remaining unpaid as specified in the notice or the amended tax as determined in relation to the appeal shall become due in the same manner as, and be recoverable by the like proceedings as are provided for, in Regulation 12 of these Regulations.

(3) The provisions of Part 41 of the Act shall, with any necessary modifications, apply to the making and amending of an estimate in accordance with paragraph (1) of this Regulation as if -

- (a) the said estimate was an assessment made on a chargeable person, and
- (b) the reference in the said Part 41 to a return was a reference to a return required to be made by the principal in accordance with section 531 of the Act.

(4) The provisions of the Act relating to appeals shall, with any necessary modifications, apply to claims and appeals under this Regulation as if those claims or appeals were appeals against an assessment to income tax.

(5) A notice under paragraph (1) of this Regulation may be issued before the end of the year to which it relates and may extend to two or more years.

Notification of estimation.

15.(1) Where the inspector or other officer of the Revenue Commissioners acting with the knowledge of the inspector or other officer causes to issue, manually or by any electronic, photographic or other process, a notice of estimation of tax, in accordance with Regulation 13 or 14 bearing the name of the inspector or other officer, that estimate to which the notice of estimation of tax relates shall be deemed to have been made by the inspector or other officer to the best of his or her opinion.

(2) The provisions of section 928 of the Act shall, subject to any necessary modifications, apply in relation to estimates made in accordance with the provisions of Regulation 13 or 14 as they apply in relation to assessments to income tax.

PART 4
Repayment and credit to uncertified sub-contractors

Repayment. 16. (1) Any claim for any repayment period by an uncertified sub-contractor for repayment of tax deducted from a payment pursuant to subsection (1) of section 531 of the Act shall be made in the prescribed form.

(2) Where the amount of tax payable by the claimant for the year within which the repayment period falls has not been finally determined on foot of an assessment, or assessments, made on him or her, the Revenue Commissioners shall estimate according to the best of their knowledge and belief and in accordance with the information available to them the amount of tax payable by him or her for that year.

(3) The Revenue Commissioners shall -

- (a) compute the aggregate of -
 - (i) the amount of tax which was deducted from payments received by the claimant in the repayment period, and
 - (ii) the amount of the tax otherwise paid or borne in the repayment period by the claimant for the year within which that period falls,
- (b) compute the proportion applicable to the repayment period of the amount of tax -
 - (i) payable by the claimant for the said year on foot of an assessment or assessments made on him or her, or, as the case may be,
 - (ii) estimated, in accordance with paragraph (2) of this Regulation, to be payable by the claimant for that year,
- (c) specify -

- (i) the amount or amounts of tax for which the claimant is liable for any year or years other than the year referred to in subparagraph (a) of this paragraph, and
 - (ii) any amount or amounts which at the date of making any repayment under subparagraph (d) of this paragraph, he or she is liable to remit under any of the enactments referred to in paragraph (c)(iii) of subsection (5) of section 531 of the Act, and
- (d) repay to the claimant the excess of the aggregate amount computed under subparagraph (a) of this paragraph, as reduced by any part of that amount which has been repaid or set off, over the aggregate of -
- (i) the proportion computed under subparagraph (b) of this paragraph, and
 - (ii) the amount or total of the amounts specified under subparagraph (c) of this paragraph.

(4) If the amount of a repayment calculated by the Revenue Commissioners to be due in respect of any repayment period is not agreed by the claimant, they shall, despite the objection, make the repayment in accordance with their calculation of the amount due to him or her and shall, on determination of any appeal against the amount of the repayment, make such further repayment as may be necessary.

(5) In relation to a case where a sub-contractor is chargeable to corporation tax, unless the context otherwise requires, in this Regulation, references to tax shall include references to corporation tax and references to a year shall include references to an accounting period.

Credit against liability to tax of sub-contractor.

17. (1) Subject to paragraph (2), any amount of tax retained on the occasion of any repayment made to an uncertified sub-contractor shall be credited against any tax for which he or she is, or is estimated to be, liable for the year within which the repayment period falls.

(2) Where his or her liability cannot be finally determined until after the end of the year, credit shall not be made during the year against any tax which is deductible in the year from emoluments which fall within Chapter 4 of Part 42 of the Act.

PART 5

Special provisions in relation to sub-contractor's certificate, relevant payments card and relevant tax deduction card

Application for relevant payments card.

18.(1) A principal shall, before making an application to the Revenue Commissioners for a relevant payments card in accordance with paragraphs (a), (b) and (c) of subsection (12) (inserted by the Finance Act, 1999) of section 531 of the Act, examine the sub-contractor's certificate produced to him or her and satisfy himself or herself that the individual who produced the sub-contractor's certificate is the individual whose photograph appears thereon.

(2) A sub-contractor, or, as the case may be, the individual nominated in accordance with Regulation 9(1) of these Regulations shall, in the presence of a principal, sign, in the space provided therefor, the form on which the principal makes application to the Revenue Commissioners for a relevant payments card in respect of that sub-contractor in accordance with paragraph (a) of subsection (12) (inserted by the Finance Act, 1999) of section 531 of the Act.

(3) Where, in accordance with paragraph (b) of subsection 12 (inserted by the Finance Act, 1999) of section 531 of the Act, a principal makes application to the Revenue Commissioners for a relevant payments card in respect of a sub-contractor, the sub-contractor shall provide, on the form on which the principal makes such application, such details as are required by the said form of the nominated bank account (within the meaning of that paragraph (b)) into which all payments to the sub-contractor are to be made and

the sub-contractor shall in the space provided sign the said form.

(4) Where, in accordance with paragraph (c) of subsection 12 (inserted by the Finance Act, 1999) of section 531 of the Act, a principal makes application to the Revenue Commissioners for a relevant payments card, such an application shall contain such details as are required by the form provided for such applications.

Powers of inspectors.

19. The power-

- (a) to issue, to refuse to issue or to cancel a sub-contractor's certificate,
- (b) to receive notice of appeal against refusal to issue a sub-contractor's certificate or against the cancellation of a sub-contractor's certificate, and to act at the hearing or the rehearing of an appeal against such refusal, or cancellation, as the case may be,
- (c) to give notice, under paragraph (a) of subsection (13) of section 531 of the Act, to a principal of the cancellation of a sub-contractor's certificate issued to a sub-contractor, and
- (d) to advise the person in respect of whom a notice under paragraph (a) of subsection (13) of section 531 of the Act was issued of the issue of such notice and to require that person to return the sub-contractor's certificate issued to him or her,

may be exercised by an inspector of taxes.

General provision relating to keeping of records and return by principal at end of year.

20.(1) On making a payment under a relevant contract to a certified sub-contractor, a principal shall enter on the relevant payments card relating to such sub-contractor the particulars, including the sub-contractor's date of birth and identifying number, known as the Revenue and Social Insurance (RSI) Number, required to be entered on that card regarding such payment.

- (2)(a) When making the first payment under a relevant contract in any year to an uncertified sub-contractor, a principal shall prepare a relevant tax deduction card, and shall enter thereon at the time of the making of that payment to the uncertified sub-contractor such particulars, which shall include the sub-contractor's date of birth and identifying number, known as the Revenue and Social Insurance (RSI) Number, as are required to be entered thereon in relation to that payment.
 - (b) When making any subsequent payment to that sub-contractor, the principal shall, at the time of the making of such payment, enter on the said relevant tax deduction card such particulars as are required to be entered thereon in relation to such payment.
- (3)(a) Within 46 days from the end of each year the principal shall send to the Revenue Commissioners -
- (i) a return, in the prescribed form, which shall include the sub-contractor's date of birth and identifying number, known as the Revenue and Social Insurance (RSI) Number, in respect of each sub-contractor to whom he or she has made a payment or payments in that year, showing the total amount of the payment or payments so made and the total tax, if any, deducted therefrom, and
 - (ii) a statement and declaration in the prescribed form showing the total of the payments so made and the total tax, if any, deducted therefrom.

- (b) In a case where the principal is a partnership, the statement and declaration referred to in subparagraph (a)(ii) of this Regulation shall be signed by the precedent partner within the meaning of Part 43 of the Act and, in a case where the principal is a body corporate, the statement and declaration shall be signed either by the secretary or by a director of the body corporate.

(4) A principal shall retain relevant payments cards, relevant tax deduction cards and declarations made in accordance with Regulation 3 of these Regulations for a period of six years after the end of the year to which they refer or for such shorter period as the Revenue Commissioners may authorise in writing.

Records to be kept by certified sub-contractors.

21. Every certified sub-contractor shall keep and maintain throughout the year a record of all payments received by him or her during that year and the record shall state, in relation to each such payments, the date of the payment, the amount of the payment and the name of the person from whom the payment was received.

Information to be given to principals by sub-contractors.

22. Every sub-contractor shall furnish to a principal all such information or particulars as are required by the principal to enable the principal to comply with any provision of these Regulations.

PART 6
Miscellaneous

Inspection of principal's records, etc.

23.(1) Upon request made to him or her at any premises of a principal by an authorised officer, any person, being the principal or a person employed by the principal at the premises, shall produce to the authorised officer for inspection all such documents and records relating to relevant contracts (including relevant payments cards, relevant tax deduction cards and declarations made in accordance with Regulation 3 of these Regulations) as may be in such person's power, possession or procurement.

(2) Where, in pursuance of this Regulation, an authorised officer requests production of any documents or records, he or she shall, on request, show his or her authorisation for the purposes of this Regulation to the person concerned.

(3) In this Regulation "authorised officer" means an officer of the Revenue Commissioners authorised by them in writing for the purposes of this Regulation or of Regulation 20 of the Income Tax (Relevant Contracts) Regulations, 1971.

Death of principal.

24. On the death of a principal anything which the principal would have been liable to do under these Regulations shall be done by the personal representative of the principal.

Difference between principal and sub-contractor.

25. (1) If a difference arises between a principal and a sub-contractor as to whether the principal has deducted tax from payments made to the sub-contractor, or as to the amount of tax that has been so deducted, the matter shall be determined by the Appeal Commissioners.

(2) A determination under paragraph (1) of this Regulation may be made by one Appeal Commissioner.

Revocations.

26. The Regulations specified in the Schedule to these

Regulations are hereby revoked.

SCHEDULE

S.I. Number (1)	Regulations (2)
S.I. No. 1 of 1971	Income Tax (Construction Contracts) Regulations, 1971
S.I. No. 274 of 1976	Income Tax (Construction Contracts) Regulations, 1976
S.I. No. 239 of 1985	Income Tax (Construction Contracts) Regulations, 1985
S.I. No. 240 of 1991	Income Tax (Construction Contracts) Regulations, 1991
S.I. No. 281 of 1992	Income Tax (Relevant Contracts) Regulations, 1992
S.I. No. 31 of 1993	Income Tax (Relevant Contracts) Regulations, 1993
S.I. No. 163 of 1996	Income Tax (Relevant Contracts) Regulations, 1996

Given this day of March, 2000.

Revenue Commissioner.

Explanatory Note

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations consolidate and expand the existing regulatory provisions which prescribe the manner in which the scheme for deduction of tax from payments to sub-contractors in the construction, forestry and meat processing industries is to operate.

The Regulations deal in particular with

- recovery and estimation of tax due
- repayment and crediting of tax
- the keeping of records and issue of documents
- powers of inspectors of taxes

The average annual sales test for multi-annual sub-contractor's certificates is reduced from £20m to £5m.

In addition, arising out of changes made to the scheme in the 1999 Finance Act, provision is made for the estimation and recovery of tax due on a monthly, as well as on an annual basis. Annual estimates may, if necessary, now be made before the end of the relevant year of assessment.

The Regulations take effect from 6 April 2000.