



STATUTORY INSTRUMENTS.

S.I. No. 412 of 2013



INCOME TAX AND CORPORATION TAX (RELEVANT CONTRACTS
TAX) (AMENDMENT) REGULATIONS 2013

INCOME TAX AND CORPORATION TAX (RELEVANT CONTRACTS TAX) (AMENDMENT) REGULATIONS 2013

The Revenue Commissioners, in exercise of the powers conferred on them by section 530C (inserted by section 20 of the Finance Act 2011 (No. 6 of 2011)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

1. These Regulations may be cited as the Income Tax and Corporation Tax (Relevant Contracts Tax) (Amendment) Regulations 2013.

2. Regulation 5 of the Income Tax and Corporation Tax (Relevant Contracts Tax) Regulations 2012 (S.I. No. 576 of 2012) is amended by substituting for paragraph (3) the following—

“(3) Where a principal has entered into more than one relevant contract with a subcontractor, the principal shall associate the payment notification with any current contract for the subcontractor, or the principal may—

(a) where the payment to be made is in respect of a single contract, in giving a payment notification, identify the contract in respect of which the payment will be made, or

(b) where the payment to be made is in respect of more than one contract with that subcontractor, give separate payment notifications each identifying only that part of the payment that refers to the related contract.”.



GIVEN under my hand,
31 October 2013.

NIALL CODY,
Revenue Commissioner.

EXPLANATORY NOTE.

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

These Regulations amend the Income Tax and Corporation Tax (Relevant Contracts Tax) Regulations 2012 (S.I. 576 of 2012). It involves a change in the requirements regarding the submission of payment notifications by principals where multiple contracts are in place with a subcontractor.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
nó trí aon díoltóir leabhar.

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