STATUTORY INSTRUMENTS

1980 No. 1171

INCOME TAX

The Income Tax (Construction Operations) Order 1980

Laid before the House of Commons in draft

Made - - - - *6th August* 1980

Coming into Operation in accordance with Article 1

Whereas a draft of this Order has been laid before the House of Commons and approved by resolution of that House:

Now, therefore, the Treasury in exercise of the powers conferred upon them by section 71(9) of the Finance (No. 2) Act 1975(a) hereby make the following Order:—

1. This Order may be cited as the Income Tax (Construction Operations) Order 1980 and shall come into operation on the day after it is made.

2. The following descriptions of operations shall be included in Part II of schedule 13 to the Finance (No. 2) Act 1975 (Operations excluded from Construction Operations):—

(i) The making, installation and repair of artistic works, being sculptures, murals and other works which are wholly artistic in nature.

(ii) Signwriting and erecting, installing and repairing signboards and advertisements.

(iii) The installation of seating, blinds and shutters.

(iv) The installation of security systems, including burglar alarms, closed circuit television and public address systems.

Peter Morrison,
J. A. Douglas-Hamilton,
Two of the Lords Commissioners of Her Majesty's Treasury.

6th August 1980.

(a) 1975 c. 45.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order excludes certain operations from the scope of the construction industry tax deduction scheme.

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