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STATUTORY INSTRUMENTS

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**2005 No. 2045**

**The Income Tax (Construction Industry Scheme) Regulations 2005**

**PART 1**

**INTRODUCTION**

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Construction Industry Scheme) Regulations 2005 and shall come into force on such day as may be appointed by the Commissioners for Her Majesty's Revenue and Customs by notice in the London, Edinburgh and Belfast Gazettes ("the appointed day").

**Interpretation**

2. In these Regulations—

"the Act" means the Finance Act 2004;

"approved method of electronic communications", in relation to the delivery of information or the making of a payment in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Commissioners for Her Majesty's Revenue and Customs, for the delivery of information of that kind or the making of a payment of that kind under that provision;

"contract payment" has the meaning given in section 60 of the Act;

"contractor" has the meaning given in section 57 of the Act;

"construction contract" has the meaning given in section 57 of the Act;

"construction operations" has the meaning given in section 74 of the Act;

"electronic communications" has the meaning given in section 132(10) of the Finance Act 1999<sup>(1)</sup>;

"employer reference" means the combination of letters, numbers or both used by Her Majesty's Revenue and Customs to identify an employer for the purpose of the Income Tax (Pay As You Earn) Regulations 2003<sup>(2)</sup>;

"ICTA" means the Income and Corporation Taxes Act 1988;

"ITEPA" means the Income Tax (Earnings and Pensions) Act 2003<sup>(3)</sup>;

"notice" means notice in writing;

"PAYE Regulations" means the Income Tax (Pay As You Earn) Regulations 2003;

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<sup>(1)</sup> 1999 c. 16.

<sup>(2)</sup> S.I.2003/2682.

<sup>(3)</sup> 2003 c. 1. The Income Tax (Earnings and Pensions) Act 2003 is referred to in these footnotes as "ITEPA".

“sub-contractor” has the meaning given in section 58 of the Act;

“tax appeal Commissioners” means the General Commissioners or Special Commissioners as the case may be;

“tax month” means the period beginning on the 6th day of a calendar month and ending on the 5th day of the following calendar month;

“tax year” means a year for which any Act provides for income tax to be charged;

“tax period” means—

- (a) tax quarter if regulation 8 (quarterly tax periods) applies, or
- (b) tax month, in every other case;

“tax quarter” means any of the following (inclusive) periods—

- 6th April to 5th July,
- 6th July to 5th October,
- 6th October to 5th January, and
- 6th January to 5th April;

“TMA” means the Taxes Management Act 1970(4);