
STATUTORY INSTRUMENTS

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").