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STATUTORY INSTRUMENTS

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**2005 No. 2045**

The Income Tax (Construction  
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

*Compliance test*

**Exceptions from compliance obligations**

**32.**—(1) The obligations and requests prescribed for the purposes of paragraphs 4(3), 8(2) and 12(2) of Schedule 11 to the Act are given in column 1 of Table 3.

(2) The circumstances prescribed in which the applicant or company is to be treated as satisfying the conditions in paragraphs 4(1), 8(1) or 12(1) of Schedule 11 to the Act as regards each of the prescribed obligations are given in column 2 of Table 3.

**Table 3**

<i>1. Prescribed obligations</i>	<i>2. Prescribed circumstances</i>
Obligation to submit monthly contractor return within the required period.	(1) Return is submitted not later than 28 days after the due date, and (2) the applicant or company— (a) has not otherwise failed to comply with this obligation within the previous 12 months, or (b) has failed to comply with this obligation on not more than two occasions within the previous 12 months.
Obligation to pay— (a) the amount liable to be deducted under section 61 of the Act from payments made during that tax period, or (b) tax liable to be deducted under the PAYE Regulations.	(1) Payment is made not later than 14 days after the due date, and (2) the applicant or company— (a) has not otherwise failed to comply with this obligation within the previous 12 months, or (b) has failed to comply with this obligation on not more than two occasions within the previous 12 months.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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*1. Prescribed obligations*

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*2. Prescribed circumstances*

Obligation to pay income tax.

(1) Payment is made not later than 28 days after the due date, and

(2) the applicant has not otherwise failed to comply with this obligation within the previous 12 months.

Obligation to submit a return under regulation 73, 74 and 85 of the PAYE Regulations (annual returns) within the required period.

Return is submitted after the due date.

Obligation to pay corporation tax for which the applicant or company is liable.

(1) Payment is made not later than 28 days after the due date, and

(2) any shortfall in that payment has incurred an interest charge but no penalty.

Obligation to submit a self-assessment return within the required period.

Return is submitted after the due date.

Obligations and requests referred to in paragraphs 4(1), 8(1) and 12(1) of Schedule 11 to the Act.

The failure to comply occurred before the appointed day and was within section 562(10), 564(4) or 565(4) of ICTA (conditions to be satisfied: minor and technical failures).

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