
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

Compliance test

Interpretation

37. In this Part—

- “applicant” shall be construed in accordance with section 63 of and Schedule 11 to the Act;
- “qualifying period” has the meaning given in paragraph 14 of Schedule 11 to the Act.