Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

### STATUTORY INSTRUMENTS

### 2005 No. 2045

# The Income Tax (Construction Industry Scheme) Regulations 2005

## PART 8 SUPPLEMENTARY PROVISIONS

### Service by post

**55.** Any notice which is authorised or required to be given, served or issued under these Regulations may be sent by post.