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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 6. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 11 **U.K.**

#### CONDITIONS FOR REGISTRATION FOR GROSS PAYMENT

#### **PART 2** **U.K.**

##### CONDITIONS TO BE SATISFIED BY FIRMS

###### *The business test*

- 6 The applicant must satisfy the Inland Revenue, by such evidence as may be prescribed in regulations made by the Board of Inland Revenue, that the firm's business—
- (a) is carried on in the United Kingdom, and
  - (b) satisfies the conditions mentioned in paragraph 2(a) and (b).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 6.