
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 4

PAYMENTS EXCEPTED FROM SECTION 60

Payments as agent of a local education authority

21. A payment under a construction contract is not a contract payment if the payment is made by the governing body or head teacher of a maintained school as the agent of a local education authority under section 49(5)(b) of the School Standards and Framework Act 1998⁽¹⁾ (delegated budgets).