
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction Industry Scheme) Regulations 2005

PART 5

REGISTRATION OF SUB-CONTRACTORS

Registration for gross payment or for payment under deduction and cancellation of registration for payment under deduction

25.—(1) On the application for registration for gross payment or for payment under deduction under section 63 of the Act (registration for gross payment or payment under deduction), the applicant must provide such documents, records and information to establish his identity as an officer of Revenue and Customs may require, which may include—

- (a) the applicant's birth certificate,
- (b) the name, address, national insurance number and unique taxpayer reference of—
 - (i) if the applicant is an individual, the applicant,
 - (ii) if the applicant is a partner in a firm, any partner,
 - (iii) if the applicant is a company, the directors of the company or, if the company is a close company, the persons who are the beneficial owners of shares in the company,
- (c) utility bills,
- (d) council tax bills,
- (e) current passport,
- (f) driving licence,
- (g) company registration number,
- (h) company's memorandum and articles of association.

(2) An officer of Revenue and Customs may require that any of the documents, records or information required under paragraph (1) be produced by the applicant in person.

(3) If the Commissioners for Her Majesty's Revenue and Customs are not satisfied with the documents, records or information provided under paragraph (1), they may refuse to register the applicant for payment under deduction by notice stating the reasons for the refusal ("the refusal notice").

(4) An officer of Revenue and Customs may at any time make a determination cancelling a person's registration for payment under deduction with immediate effect by notice stating the reasons for the cancellation ("the cancellation notice") if they have reasonable grounds to suspect that the person—

- (a) provided false or incorrect information under paragraph (1),

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- (b) has fraudulently made an incorrect return or provided incorrect information (whether as a contractor or a sub-contractor) under any provision of Chapter 3 of the Act or these Regulations, or
- (c) has knowingly failed to comply (whether as a contractor or a sub-contractor) with any such provision.

(5) A person may appeal against a notice or refusal specified in column 1 of Table 2 by giving notice to an officer of Revenue and Customs within 30 days of the event specified in column 2 stating the person's reasons for appeal stated in column 3.

Table 2

<i>Column 1: appeal</i>	<i>Column 2: timing event</i>	<i>Column 3: reasons for appeal</i>
Appeal against a refusal notice.	Issue of the refusal notice.	Reasons for believing the application should not have been refused.
Appeal against a cancellation notice.	Issue of the cancellation notice.	Reasons for believing the registration should not have been cancelled.
Refusal to register for payment under deduction under section 66(7) of the Act (registration following cancellation of registration for gross payment).	Cancellation of registration for gross payment	Reasons for believing the person should have been registered for payment under deduction.

(6) An appeal under paragraph (5) is to the General Commissioners or, if the person so elects in the notice, to the Special Commissioners.