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STATUTORY INSTRUMENTS

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**2005 No. 2045**

The Income Tax (Construction  
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

*Business test*

**Evidence prescribed to satisfy the business test**

27.—(1) The evidence required to satisfy an officer of Revenue and Customs for the purposes of section 64 of the Act (requirements for registration for gross payment) that the applicant or company is carrying on a business in the United Kingdom which satisfies the conditions mentioned in paragraph 2(a) and (b) of Schedule 11 to the Act is prescribed in paragraph (2).

(2) The evidence is—

- (a) the business address;
- (b) invoices, contracts or purchase orders for construction work carried out by the applicant;
- (c) details of payments for construction work;
- (d) the books and accounts of the business;
- (e) details of the business bank account, including bank statements.