
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

Turnover test

Turnover test treated as satisfied in prescribed circumstances

31. A person, firm or company which does not satisfy the condition in paragraphs 3(1), 7(1) or 11(1) of Schedule 11 to the Act, as appropriate, is treated as satisfying that condition if an officer of Revenue and Customs is satisfied that—

- (a) the business of the person, firm or company does not mainly consist of construction operations,
- (b) in the year prior to making the application the total turnover of the business exceeded the relevant turnover threshold, and
- (c) in the year following making the application the person, firm or company is likely to receive relevant payments in relation to construction operations which are incidental to the main business of the person, firm or company.