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SCHEDULES

SCHEDULE 11

CONDITIONS FOR REGISTRATION FOR GROSS PAYMENT

PART 4

SUPPLEMENTARY PROVISIONS

Power to amend conditions for registration for gross payment

- 13 (1) The Treasury may by order made by statutory instrument amend this Schedule by—
- (a) adding,
 - (b) varying, or
 - (c) removing,
- a condition for registration for gross payment.
- (2) No statutory instrument containing an order under this paragraph shall be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.

“Qualifying period”

- 14 In this Schedule “the qualifying period” means the period of 12 months ending with the date of the application in question.
- [^{F1}14A(1) For any part of the qualifying period falling on 1 October 2009 or later, paragraph 12(5) must be understood as referring instead to—
- (a) the Companies Act 2006 (c. 46) sections 394, 395, 437 and 441 (accounts);
 - (b) sections 167(1), 167(2), 276(1) and 276(2) of that Act (changes in director or secretary);
 - (c) Part 24 of that Act (annual returns);
 - (d) regulations under Part 34 of that Act (overseas companies) which are about—
 - (i) registration of particulars,
 - (ii) accounts, reports or returns,
 - (iii) trading disclosures.
- (2) For such part of the qualifying period, paragraph 12(6) must be disregarded and paragraphs 12(7)(a) and 12(8) understood as referring to sub-paragraphs (1) to (5) instead of (1) to (6).]

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Textual Amendments

- F1** Sch. 11 para. 14A inserted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **6**

Regulations under this Schedule

- 15 Any power under this Schedule to make regulations prescribing the evidence required for establishing what is likely to happen at any time includes power to provide for such matters to be presumed (whether conclusively or unless the contrary is shown in the manner provided for in the regulations) from evidence of what has previously happened.
- 16 Regulations under paragraph 3(1), 7 (1) or 11 (1) prescribing the evidence required for establishing the amount by way of relevant payments likely to be received by a person may make different provision according to whether—
- (a) the person is applying for registration for gross payment, or
 - (b) the Board of Inland Revenue are considering whether to make a determination under section 66(1)(a) cancelling the person's registration for gross payment.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)