
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

Compliance test

Absence abroad – evidence of living outside the United Kingdom

33.—(1) The evidence required to satisfy the Commissioners for Her Majesty's Revenue and Customs for the purposes of paragraph 4(5)(a) of Schedule 11 to the Act that the applicant was not subject to any one or more of the obligations mentioned in paragraph 4(1) of that Schedule because he has been outside the United Kingdom for the whole or part of the qualifying period is prescribed in paragraphs (2) and (3).

(2) Subject to paragraph (3), if the applicant claims to have been employed or self-employed outside the United Kingdom during any part of the qualifying period, the evidence is any document from the Revenue Department or equivalent department of the country in which he claims to have been living which confirms his presence throughout that part of the qualifying period.

(3) If the applicant claims—

- (a) not to have been employed or self-employed while outside the United Kingdom during any part of the qualifying period, or
- (b) to have been employed or self-employed outside the United Kingdom during any part of the qualifying period but not to have been liable to tax in the country in which he claims to have been living during that part of the qualifying period,

the evidence is any document from the Social Security Department or equivalent department, or from the immigration authorities, or from any other Government department of the country in which he claims to have been living which confirms his presence throughout that part of the qualifying period.