
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: The business test. (See end of Document for details)

SCHEDULES

SCHEDULE 11 **U.K.**

CONDITIONS FOR REGISTRATION FOR GROSS PAYMENT

PART 2 **U.K.**

CONDITIONS TO BE SATISFIED BY FIRMS

The business test

- 6 The applicant must satisfy the Inland Revenue, by such evidence as may be prescribed in regulations made by the Board of Inland Revenue, that the firm's business—
- (a) is carried on in the United Kingdom, and
 - (b) satisfies the conditions mentioned in paragraph 2(a) and (b).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: The business test.