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STATUTORY INSTRUMENTS

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**2005 No. 2045**

**INCOME TAX**

**CORPORATION TAX**

The Income Tax (Construction  
Industry Scheme) Regulations 2005

*Made - - - - 25th July 2005*  
*Laid before the House of*  
*Commons - - 25th July 2005*  
*Coming into force in accordance with regulation 1*

THE INCOME TAX (CONSTRUCTION  
INDUSTRY SCHEME) REGULATIONS 2005

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Signature

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## SCHEDULE 1 — TRANSITIONAL PROVISIONS AND SAVINGS

### PART 1 — GENERAL PROVISIONS

1. Continuity of the law
2. Paragraph 1 does not apply to any change in the...
3. Anything which— (a) has been done, or has effect as...
4. Any reference (express or implied) in these Regulations or any...
5. Any reference (express or implied) in these Regulations to—
6. Any reference (express or implied) in these Regulations to contractors,...
7. Paragraphs 4, 5 and 6 apply only in so far...
8. Paragraph 6 is without prejudice to the generality of paragraph...
9. These Regulations have effect in relation to sums liable, under...
10. Paragraph 9 is without prejudice to the generality of paragraphs...
11. Paragraphs 1 to 10 have effect instead of paragraph (b)...
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### PART 2 — SPECIFIC PROVISIONS

1. Interest on unpaid amounts: disapplication of regulation 14 for tax years before the tax year ending 5th April 1993
2. Interest on overpaid tax: disapplication of regulation 15 for tax years before the tax year ending 5th April 1993

## SCHEDULE 2 — REVOCATIONS

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## Explanatory Note