
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2004, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 11

CONDITIONS FOR REGISTRATION FOR GROSS PAYMENT

PART 3

CONDITIONS TO BE SATISFIED BY COMPANIES

The business test

- 10 The company must satisfy the Inland Revenue, by such evidence as may be prescribed in regulations made by the Board of Inland Revenue, that—
- (a) it is carrying on (whether or not in partnership) a business in the United Kingdom, and
 - (b) that business 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, Paragraph 10.