
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

Turnover test

Number of partners or relevant persons

30. For the purposes of paragraphs 7(2)(a) and 11(2)(a) of Schedule 11 to the Act if the number of partners or relevant persons as the case may be has fluctuated over the qualifying period, the number of partners or relevant persons is the maximum number of partners or relevant persons at any one time in the qualifying period.