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STATUTORY INSTRUMENTS

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**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 compliance with tax obligations**

**34.**—(1) The evidence required to satisfy the Commissioners for Her Majesty's Revenue and Customs for the purposes of paragraph 4(5)(b) of Schedule 11 to the Act that the applicant has complied with any obligations imposed under the tax laws of any country in which he was living during any part of the qualifying period which are comparable to the obligations mentioned in paragraph 4(1) of that Schedule is prescribed in paragraph (2).

(2) The evidence is such notice or documents issued by the Revenue Department or equivalent department of the country in which the applicant claims to have been living as confirms that the obligations have been complied with.