
STATUTORY INSTRUMENTS

2005 No. 2045

**The Income Tax (Construction
Industry Scheme) Regulations 2005**

PART 6

CONDITIONS TO BE SATISFIED FOR GROSS PAYMENT

Compliance test

Evidence of unemployment

35.—(1) The evidence required to satisfy the Commissioners for Her Majesty's Revenue and Customs for the purposes of paragraph 4(5)(a) of Schedule 11 to the Act that the applicant was not subject to any one or more of the obligations mentioned in paragraph 4(1) of that Schedule because he was unemployed is prescribed in paragraphs (2) and (3).

(2) If the applicant claims to have been living within the United Kingdom during any period, the evidence is—

- (a) a statement from the benefit officer certifying the period during which the applicant was registered as unemployed, or
- (b) during any period during which the applicant was not registered as unemployed, such other evidence as satisfied the Commissioners for Her Majesty's Revenue and Customs that he was unemployed during that period.

(3) If the applicant claims to have been living outside the United Kingdom during any period, the evidence is any document from the Social Security Department or equivalent department, or from the immigration authorities, or from any other Government Department of the country in which he claims to have been living, which confirms his presence there throughout that period.

(4) In paragraph (2), "benefit officer" means appropriate officer of the Department for Work and Pensions or, in Northern Ireland, the appropriate officer of the Department of Health and Social Services for Northern Ireland.