
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 full-time education

36.—(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 undergoing full-time education is prescribed in paragraphs (2) and (3).

(2) If the applicant claims to have been living within the United Kingdom, the evidence is a statement from the educational institution which the applicant attended, certifying the periods during which the applicant was undergoing full-time education at that institution.

(3) If the applicant claims to have been living outside the United Kingdom during any period, the evidence is a statement from the educational institution which the applicant attended, in the country in which the applicant claims to have been living, certifying the periods during which the applicant was undergoing full-time education at that institution.