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STATUTORY INSTRUMENTS

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**2005 No. 2045**

The Income Tax (Construction  
Industry Scheme) Regulations 2005

PART 2

CONTRACTORS

**Scheme representative**

5.—(1) A company (“the appointing company”) which makes payments under construction contracts may appoint another company in the same group (“a scheme representative”) to act on its behalf in connection with any such requirements imposed on the company by these Regulations as the appointment specifies.

(2) An appointment under paragraph (1) shall not have effect until the appointing company has notified the Commissioners for Her Majesty’s Revenue and Customs .

(3) A scheme representative must make returns and payments under these Regulations in the name of the appointing company.

(4) The appointing company remains liable in relation to all the requirements imposed on it by these Regulations notwithstanding any appointment under paragraph (1).

(5) For the purposes of paragraph (1) section 413(3)(a) of ICTA applies to determine whether two companies are in the same group.