

---

STATUTORY INSTRUMENTS

---

**2005 No. 2045**

The Income Tax (Construction  
Industry Scheme) Regulations 2005

PART 8

SUPPLEMENTARY PROVISIONS

**Appeals: supplementary provisions**

**59.**—(1) The following provisions of TMA apply to appeals under regulation 47 (default notice and appeal), as they apply to an appeal under section 31 of TMA<sup>(1)</sup>—

- (a) section 31A(5) and (6) (notice of appeal);
- (b) section 31B (appeals to General Commissioners);
- (c) section 31D (election to bring appeal before Special Commissioners).

(2) In an appeal under regulation 47 or regulation 49(4) (surcharge notice and appeal), the relevant place for the purposes of paragraph 3(1)(a) of Schedule 3 to TMA<sup>(2)</sup> (rules for assigning proceedings to General Commissioners) is the place which at the time of the notice of appeal is—

- (a) the contractor's place of business in the United Kingdom, or
- (b) if there is no such place, the contractor's place of residence in the United Kingdom.

(3) In paragraph (2)—

“place of business” means—

- (a) the place where the trade, profession, vocation or business with which the proceedings are concerned is carried out, or
- (b) if more than one such place, the head office or place where it is mainly carried out; and

“place of residence” means the contractor's usual place of residence or, if that is unknown, the contractor's last known place of residence.

---

<sup>(1)</sup> Sections 31 to 31D were substituted by paragraph 11 of Schedule 29 to the Finance Act 2001 (c. 9).

<sup>(2)</sup> Schedule 3 was substituted by paragraph 10 of Schedule 22 to the Finance Act 1996 (c. 8), and paragraph 3 of Schedule 3 was amended by paragraph 142 of Schedule 6 to ITEPA.