



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Non-resident taxpayers

33 Appointment of tax representatives

- (1) The Commissioners may by regulations make provision for securing that every non-resident taxpayer has a person resident in the United Kingdom to act as his tax representative for the purposes of aggregates levy.
- (2) Regulations under this section may, in particular, contain any or all of the following—
 - (a) provision requiring notification to be given to the Commissioners where a person becomes a non-resident taxpayer;
 - (b) provision requiring the appointment of tax representatives by non-resident taxpayers;
 - (c) provision for the appointment of a person as a tax representative to take effect only where the person appointed is approved by the Commissioners;
 - (d) provision authorising the Commissioners to give a direction requiring the replacement of a tax representative;
 - (e) provision authorising the Commissioners to give a direction requiring a person specified in the direction to be treated as the appointed tax representative of a non-resident taxpayer so specified;
 - (f) provision about the circumstances in which a person ceases to be a tax representative and about the withdrawal by the Commissioners of their approval of a tax representative;
 - (g) provision enabling a tax representative to act on behalf of the person for whom he is the tax representative through an agent of the representative;
 - (h) provision for the purposes of any provision made by virtue of paragraphs (a) to (g) above regulating the procedure to be followed in any case and imposing

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- requirements as to the information and other particulars to be provided to the Commissioners;
- (i) provision as to the time at which things done under or for the purposes of the regulations are to take effect.
- (3) Subject to subsection (4) below, a person who—
- (a) becomes subject, in accordance with any regulations under this section, to an obligation to request the Commissioners' approval for any person's appointment as his tax representative, but
- (b) fails (with or without making the appointment) to make the request as required by the regulations,
- shall be liable to a penalty of £10,000.
- (4) A failure such as is mentioned in subsection (3) above shall not give rise to liability to a penalty under this section if the person concerned satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for the failure.

34 Effect of appointment of tax representatives

- (1) The tax representative of a non-resident taxpayer shall be entitled to act on the non-resident taxpayer's behalf for the purposes of any provision made by or under this Part.
- (2) The tax representative of a non-resident taxpayer shall be under a duty, except to such extent as the Commissioners by regulations otherwise provide, to secure the non-resident taxpayer's compliance with, and discharge of, the obligations and liabilities to which the non-resident taxpayer is subject by virtue of any provision made by or under this Part (including obligations and liabilities arising or incurred before he became the non-resident taxpayer's tax representative).
- (3) A person who is or has been the tax representative of a non-resident taxpayer shall be personally liable—
- (a) in respect of any failure while he is or was the non-resident taxpayer's tax representative to secure compliance with, or the discharge of, any obligation or liability to which subsection (2) above applies, and
- (b) in respect of anything done in the course of, or for purposes connected with, acting on the non-resident taxpayer's behalf,
- as if the obligations and liabilities to which subsection (2) above applies were imposed jointly and severally on the tax representative and the non-resident taxpayer.
- (4) A tax representative shall not be liable by virtue of this section to be registered for the purposes of aggregates levy; but the Commissioners may by regulations—
- (a) require the registration of the names of tax representatives against the names of the non-resident taxpayers of whom they are the representatives;
- (b) make provision for the deletion of the names of persons who cease to be tax representatives.
- (5) A tax representative shall not by virtue of this section be guilty of any offence except in so far as—
- (a) he has consented to, or connived in, the commission of the offence by the non-resident taxpayer;
- (b) the commission of the offence by the non-resident taxpayer is attributable to any neglect on the part of the tax representative; or

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- (c) the offence consists in a contravention by the tax representative of an obligation which, by virtue of this section, is imposed both on the tax representative and on the non-resident taxpayer.

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