
DRAFT STATUTORY INSTRUMENTS

2009 No.

The Saving Gateway Accounts Regulations 2009

PART 2

Other requirements to be satisfied in relation to accounts

Approved account provider – appointment of tax representative

- 15.**—(1) This regulation specifies the requirements mentioned in regulation 14(2)(f).
- (2) The first requirement is that—
- (a) a person who falls within section 698(2) of ITTOIA 2005⁽¹⁾ is for the time being appointed by the account provider to be responsible for securing the discharge of the duties mentioned in paragraph (5) which fall to be discharged by the account provider, and
 - (b) his or her identity and the fact of the appointment have been notified to the Commissioners by the account provider.
- (3) The second requirement is that there are for the time being other arrangements with the Commissioners for a person other than the account provider to secure the discharge of such duties.
- (4) The third requirement is that there are for the time being other arrangements with the Commissioners designed to secure the discharge of such duties.
- (5) The duties mentioned in this paragraph are those that fall to be discharged by an account provider under the Act and these Regulations.
- (6) The appointment of a person in pursuance of the first requirement shall be treated as terminated in circumstances where—
- (a) the Commissioners have reason to believe that the person concerned—
 - (i) has failed to secure the discharge of any of the duties mentioned in paragraph (5), or
 - (ii) does not have adequate resources to discharge those duties, and
 - (b) the Commissioners have notified the account provider and that person that they propose to treat his or her appointment as having terminated from the date specified in the notice.
- (7) Where, in accordance with the first requirement, a person is at any time responsible for securing the discharge of duties, the person concerned—
- (a) shall be entitled to act on the account provider’s behalf for any of the purposes of the provisions relating to the duties;
 - (b) shall secure (where appropriate by acting on the account provider’s behalf) the account provider’s compliance with and discharge of the duties; and
 - (c) shall be personally liable in respect of any failure of the account provider to comply with or discharge any such duty as if the duties imposed on the account provider were imposed jointly and severally on the account provider and the person concerned.

(1) 2005 c. 5.

