



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART V

#### PROVISIONS RELATING TO THE SCHEDULE E CHARGE

#### CHAPTER III

#### PROFIT-RELATED PAY

##### *Registration*

#### **177 Change of scheme employer**

(1) Where—

- (a) a scheme employer ceases to fulfil the conditions which section 173 requires to be fulfilled by an applicant for registration of the scheme; and
- (b) he is succeeded by a person who would be eligible to apply for registration to the scheme; and
- (c) there is otherwise no other material change in the employment unit or in the circumstances relating to the scheme;

the scheme employer and his successor may make a joint written application to the Board under this section for the amendment of the registration of the scheme.

(2) If on receiving an application under this section the Board are satisfied—

- (a) that the conditions in subsection (1)(a), (b) and (c) above are fulfilled; and
- (b) that, apart from the change of scheme employer, there would be no grounds for cancelling the registration of the scheme,

the Board shall amend the registration of the scheme by substituting the successor for the previous scheme employer.

(3) An application under this section shall be made before the end of the period of one month beginning with the date of the succession.

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*Status: This is the original version (as it was originally enacted).*

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- (4) Where the Board amend the registration of a scheme under this section, this Chapter shall (subject to any necessary modifications) have effect as if the successor had been the scheme employer throughout.
- (5) The Board shall give notice to the applicants if they refuse an application under this section.