



Finance Act 1994

1994 CHAPTER 9

PART III

INSURANCE PREMIUM TAX

Tax representatives

58 Rights and duties of tax representatives.

- (1) Where a person is an insurer's [^{F1}or taxable intermediary's] tax representative at any time, the tax representative—
- (a) shall be entitled to act on the insurer's [^{F1}or taxable intermediary's] behalf for the purposes of legislation relating to insurance premium tax,
 - (b) shall secure (where appropriate by acting on the insurer's [^{F1}or taxable intermediary's] behalf) the insurer's [^{F1}or taxable intermediary's] compliance with and discharge of the obligations and liabilities to which the insurer [^{F2}or taxable intermediary] is subject by virtue of legislation relating to insurance premium tax (including obligations and liabilities arising before the person became the insurer's [^{F1}or taxable intermediary's] tax representative), and
 - (c) shall be personally liable in respect of any failure to secure the insurer's [^{F1}or taxable intermediary's] compliance with or discharge of any such obligation or liability, and in respect of anything done for purposes connected with acting on the insurer's [^{F1}or taxable intermediary's] behalf,
- as if the obligations and liabilities imposed on the insurer [^{F2}or taxable intermediary] were imposed jointly and severally on the tax representative and the insurer [^{F2}or taxable intermediary].
- (2) A tax representative shall not be liable by virtue of subsection (1) above himself to be registered under this Part, but regulations may—
- (a) require the registration of the names of tax representatives against the names of the insurers in any register kept under this Part;
 - (b) make provision for the deletion of the names of persons who cease to be tax representatives.

Status: Point in time view as at 28/09/2001. This version of this provision has been superseded.

Changes to legislation: Finance Act 1994, Section 58 is up to date with all changes known to be in force on or before 05 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (3) A tax representative shall not by virtue of subsection (1) above be guilty of any offence except in so far as—
- (a) the tax representative has consented to, or connived in, the commission of the offence by the insurer [^{F2}or taxable intermediary],
 - (b) the commission of the offence by the insurer [^{F2}or taxable intermediary] is attributable to any neglect on the part of the tax representative, or
 - (c) the offence consists in a contravention by the tax representative of an obligation which, by virtue of that subsection, is imposed both on the tax representative and on the insurer [^{F2}or taxable intermediary].
- (4) Subsection (1)(b) above shall have effect subject to such provisions as may be made by regulations.

Textual Amendments

- F1** Words in s. 58 inserted (19.3.1997) by 1997 c. 16, s. 27(5)(b)
F2 Words in s. 58 inserted (19.3.1997) by 1997 c. 16, s. 27(5)(a)

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