



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 23

#### COMPANY DISTRIBUTIONS

### CHAPTER 6

#### INFORMATION AND RETURNS: FURTHER PROVISIONS

#### *Companies and nominees required to provide tax certificates*

#### **1105 Duties of nominees**

- (1) This section applies if—
  - (a) a tax certificate is received by a person under section 1104(2)(b) or (3), and
  - (b) the sum concerned (or part of it)—
    - (i) is paid to that person as nominee for another person, or
    - (ii) is paid into the account of that person as nominee for another person.
- (2) If the nominee pays the sum (or the part concerned) into a bank or building society account held by the other person the nominee must, within a reasonable period, send a tax certificate to either—
  - (a) the bank or building society, or
  - (b) the other person.
- (3) If the nominee pays the sum (or the part concerned) to the other person without paying it into a bank or building society account held by that person, the nominee must, within a reasonable period, send a tax certificate to that person.