

FINANCE ACT 2013

EXPLANATORY NOTES

INTRODUCTION

Sections 94 – 174, Schedules 33, 34, 35: Annual Tax on Enveloped Dwellings

Details of the Sections

Section 166 – Companies

354. Subsection (1) defines a company as any body corporate. A body corporate for the purposes of annual tax on enveloped dwelling is not taken to include a corporation sole nor a partnership.
355. Subsection (2) requires an appropriately authorised person, including a proper officer of the company, to act on behalf of the company in complying with the provisions under this Part.
356. Subsection (3) covers how service of a document can be made.
357. Subsection (4) provides that any tax due under this Part can be recovered from a proper officer of the company.
358. Subsection (5) provides for a proper officer to be reimbursed by the company for any amount that has been paid by the officer under subsection (4).
359. Subsection (6) lists who would be considered “the proper officer” of a company for the purposes of subsection (2).
360. Subsections (7), (8) and (9) provide rules for situations where a liquidator or administrator has been appointed for the company. The rules provide for the liquidator or administrator to act as “the proper officer” of the company, including what is to be done where more than one person has been so appointed.