



# Finance Act 2013

## 2013 CHAPTER 29

### PART 3

#### ANNUAL TAX ON ENVELOPED DWELLINGS

##### *Application of provisions*

#### **166 Companies**

- (1) In this Part “company” means a body corporate but does not include—
  - (a) a corporation sole, or
  - (b) any partnership (see section 167(1)).
- (2) Everything to be done by a company under this Part must be done by the company acting through—
  - (a) the proper officer of the company, or
  - (b) another person who has the express, implied or apparent authority of the company to act on its behalf for the purpose.
- (3) Service of a document on a company under this Part may be effected by serving the document on the proper officer.
- (4) Tax due from any company that is incorporated under the law of a country or territory outside the United Kingdom may be recovered from the proper officer of the company (as well as by any means available in the absence of this subsection).
- (5) The proper officer—
  - (a) may retain, out of any money that may come into the officer’s hands on the company’s behalf, enough money to pay that tax, and
  - (b) is entitled to be fully reimbursed by the company (whether by that method or another) for amounts recovered from the officer under subsection (4).
- (6) For the purposes of this section the proper officer of a company is—
  - (a) the secretary, or a person acting as secretary, of the company, or

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*Status: This is the original version (as it was originally enacted).*

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- (b) if the company does not have a proper officer within paragraph (a), the treasurer, or a person acting as treasurer, of the company.
- (7) If a liquidator has been appointed for the company—
  - (a) subsections (2)(b) and (6) do not apply, and
  - (b) the liquidator is the proper officer of the company.
- (8) If an administrator has been appointed for the company—
  - (a) subsection (6) does not apply, and
  - (b) the administrator is the proper officer of the company.
- (9) If two or more persons are appointed to act jointly or concurrently as the administrator of the company, the proper officer of the company is—
  - (a) whichever of those persons is specified in a notice given by the administrators to an officer of Revenue and Customs for the purposes of this section, or
  - (b) if no notice is given under paragraph (a), whichever of those persons is designated by an officer of Revenue and Customs as the proper officer for those purposes.
- (10) See also section 153 (public bodies) and section 154 (bodies established for national purposes).

## **167 Partnerships**

- (1) In this Part “partnership” means—
  - (a) a partnership within the Partnerships Act 1890,
  - (b) a limited partnership registered under the Limited Partnerships Act 1907,
  - (c) a limited liability partnership formed under the Limited Liability Partnerships Act 2000 or the Limited Liability Partnerships Act (Northern Ireland) 2002, or
  - (d) a firm or entity of a similar character to any of those mentioned in paragraphs (a) to (c) formed under the law of a country or territory outside the United Kingdom.
- (2) This Part has effect as follows in relation to a partnership (for instance, a limited liability partnership formed as mentioned in subsection (1)(c)) that is itself capable of being entitled to, or of acquiring or disposing of, a chargeable interest—
  - (a) transactions entered into on behalf of the partnership are treated as entered into by or on behalf of the partners;
  - (b) where the partnership is entitled to a single-dwelling interest, this Part has effect as if the partners were jointly entitled to the interest (and the partnership had no entitlement to it).
- (3) For the purposes of this Part a partnership is treated as the same partnership despite a change in membership if any person who was a member before the change remains a member after the change.
- (4) For the purposes of this Part—
  - (a) a collective investment scheme is not regarded as a partnership, and
  - (b) accordingly, a member of a partnership by or on whose behalf a single-dwelling interest is held for the purposes of a collective investment scheme is not regarded as entitled to the interest as a member of the partnership.

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

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- (5) Anything required or authorised by this Part to be done by or in relation to the responsible partners for a partnership may instead be done by or in relation to any representative partner or partners.
- (6) A representative partner means a partner nominated by a majority of the partners to act as the representative of the partnership for the purposes of this Part of this Act.
- (7) Any such nomination, or the revocation of such a nomination, has effect only after notice of the nomination, or revocation, has been given to an officer of Revenue and Customs.