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STATUTORY INSTRUMENTS

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**1994 No. 1774**

**The Insurance Premium Tax Regulations 1994**

**PART VI**

**TAX REPRESENTATIVES**

**Notification in certain cases**

**29.**—(1) Where the Commissioners approve a person as an insurer's tax representative in a case where action has been taken as mentioned in section 57(4) of the Act or a request has been made as mentioned in section 57(10) of the Act, as the case may be, they shall be taken to have given such approval on the date they serve on the insurer a notice in writing confirming their approval or on such later date as may be specified in the notice.

(2) Where the Commissioners inform an insurer that they have received a notification such as is referred to in section 57(8) of the Act, they shall be taken to have so informed him on the date they serve on him a notice in writing to that effect.

(3) Where the Commissioners make a direction such as is described in section 57(11) of the Act, they shall be taken to have made the direction—

- (a) on the date they serve on both the insurer and the person who is to be his tax representative a notice in writing confirming that that person shall be his tax representative;
- (b) where such notices are served on different dates, the later of them; or
- (c) where such notices specify a date falling after the date on which the later of them is served, the date specified in the notices.

**Registration**

**30.**—(1) The Commissioners shall register alongside the name of an insurer the name of any tax representative of his for the time being.

(2) Where the Commissioners withdraw their approval of a tax representative who has been registered by them under paragraph (1) above, they shall cancel that registration.

**Liability to notify**

**31.** A tax representative shall not—

- (a) be jointly and severally liable with the insurer; or
- (b) be required to secure the insurer's compliance with or the discharge of his obligation,

in relation to any requirement that the insurer make a notification such as is referred to in regulation 4 or 6.