
STATUTORY INSTRUMENTS

1995 No. 2902

**The Taxation of Income from Land
(Non-residents) Regulations 1995**

Prescribed persons

Interpretation of regulation 3

- 4.—(1) In regulation 3—
- (a) “excluded person” means an agent whose activity on behalf of the non-resident in connection with the management or administration of his Schedule A business or part thereof (as the case may be) is confined to the provision of legal advice or legal services;
 - (b) “elected agent” means the agent who is elected jointly by the last agent and himself to assume the responsibilities of a prescribed person for the purposes of subsection (1) of section 42A in relation to the Schedule A business or part thereof (as the case may be);
 - (c) “last agent” means the agent by whom sums constituting income from the non-resident’s Schedule A business or part thereof (as the case may be) are paid directly to the non-resident or to an agent whose usual place of abode is outside the United Kingdom or to a person who is not an agent.
- (2) An election shall be made by notice to the Board signed by the last agent and the person to be elected, and any such notice shall state—
- (a) the name and address of the agent elected, and
 - (b) the date from which the election has effect, not being a date earlier than the first day of the quarter in which the election is made.
- (3) An election may be revoked by notice to the Board given by either of the agents who made the election, and any such revocation shall have effect—
- (a) from the first day of the quarter next following the date on which the notice is received by the Board, or
 - (b) after the expiry of 30 days following the date on which the notice is received by the Board, whichever is the later to occur.