

---

STATUTORY INSTRUMENTS

---

**1995 No. 2902**

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

*Prescribed persons*

**Multiple branches**

6.—(1) In any case where an agent—

- (a) is a prescribed person by virtue of regulation 3 in respect of the Schedule A business, or part thereof, of more than one non-resident,
- (b) acts on behalf of those non-residents through branches of his business in circumstances where the average number of non-residents in each branch at the relevant time is not less than five, and
- (c) is a person approved by the Board for the purposes of this regulation,

that person shall be treated for the purposes of these Regulations as if in respect of each branch he were a separate and distinct person.

(2) An application for approval under paragraph (1) above shall be made to the Board in a form provided or authorised by the Board which shall contain—

- (a) such information as is necessary to identify the branches concerned,
- (b) the number of non-residents in each branch, and
- (c) a declaration by the prescribed person that he does not act on behalf of any non-residents other than those whose business is managed by the branches so identified.

(3) An approval under paragraph (1) above shall, unless revoked or withdrawn, have effect for the quarter following that in which it is given and for any subsequent quarter.

(4) An approval may be revoked by the prescribed person by notice to the Board and, subject to paragraph (5) below, such revocation shall have effect for the quarter following that in which it is given and for any subsequent quarter.

(5) Notwithstanding the revocation of approval under paragraph (4) above, a further application for approval may be made by the prescribed person in accordance with paragraph (2) above at any time following the revocation; and paragraph (3) above shall apply accordingly in relation to an approval given in response to that application.

(6) The Board may, by notice to the prescribed person, refuse approval where they have reason to believe that—

- (a) the average number of non-residents in each branch is less than five at the relevant time, or
- (b) there is likely to be a failure on the part of the prescribed person to comply with the obligations imposed on him under these Regulations in relation to any branch, or
- (c) the declaration given by the prescribed person pursuant to paragraph (2)(c) above is incorrect.

(7) The Board may, by notice to the prescribed person, withdraw approval where they have reason to believe that—

- (a) the average number of non-residents in each branch was at the relevant time, or has since become, less than five, or
- (b) there has been a failure on the part of the prescribed person to comply with the obligations imposed on him under these Regulations in relation to any branch, or
- (c) the declaration given by the prescribed person pursuant to paragraph (2)(c) above was, or has become, incorrect.

(8) The prescribed person may appeal against a notice under paragraph (6) above refusing approval, or a notice under paragraph (7) above withdrawing approval, by notice to the Board within 30 days of the date of issue of the notice of refusal or, as the case may be, the notice of withdrawal.

(9) The appeal shall be to the General Commissioners except that the prescribed person may elect (in accordance with section 46(1) of the Management Act) to appeal to the Special Commissioners.

(10) The General Commissioners or, as the case may be, the Special Commissioners shall on appeal to them confirm the notice of refusal or withdrawal unless they are satisfied that it ought to be quashed.

(11) In this regulation—

- (a) references to branches of an agent's business are references to the units (of whatever kind) into which the agent has divided his business;
- (b) references to "the relevant time" are references to the time at which an application for approval is made by the prescribed person.