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STATUTORY INSTRUMENTS

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**1995 No. 3239**

The Tax-exempt Special Savings Account  
(Relevant European Institutions) Regulations 1995

PART II

TAX REPRESENTATIVES

**Powers and liabilities of tax representative**

6. Where, in accordance with the first requirement mentioned in regulation 3(2), a person is at any time appointed to be responsible for securing the discharge of duties, the person concerned—
- (a) shall be entitled to act on the institution's behalf for any of the purposes of the provisions relating to the duties;
  - (b) shall secure (where appropriate by acting on the institution's behalf) the institution's compliance with and discharge of the duties;
  - (c) shall be personally liable in respect of any failure of the institution to comply with or discharge any such duty as if the duties imposed on the institution were imposed jointly and severally on the institution and the person concerned.