
STATUTORY INSTRUMENTS

1999 No. 881

The Overseas Insurers (Tax Representatives) Regulations 1999

Board's decision on nomination

5.—(1) Within the period of thirty days after receipt of a nomination the Board must give notice to the overseas insurer and the person nominated that they—

- (a) approve the person nominated by the overseas insurer as his tax representative; or
- (b) refuse to approve the person nominated by the overseas insurer as his tax representative on one or more of the grounds specified in sub-paragraphs (a), (b) and (c) of paragraph (4); or
- (c) require the overseas insurer or the person nominated or both of them to supply within the period of thirty days after the date of the notice such further information as may be reasonably required before the Board can be satisfied that the person nominated is a fit and proper person to be a tax representative.

(2) A notice under sub-paragraph (c) of paragraph (1) must specify the information that the Board require.

(3) Where the overseas insurer or the person nominated, or both of them, supplies information pursuant to a notice under sub-paragraph (c) of paragraph (1), the Board must within the period of thirty days after receiving the information—

- (a) give notice to the overseas insurer and the person nominated—
 - (i) that they approve the person nominated, or
 - (ii) that they refuse to approve the person nominated, stating on which of the grounds specified in sub-paragraphs (a), (b) and (c) of paragraph (4) they rely, or
- (b) give a further notice under sub-paragraph (c) of paragraph (1).

(4) The grounds on which the Board may refuse to approve the person nominated by the overseas insurer as his tax representative are that—

- (a) he does not satisfy the requirements of subsection (7) of section 552A;
- (b) they have reason to believe that he cannot or will not secure that the relevant duties are properly discharged by or on behalf of the overseas insurer;
- (c) information which was specified by a notice given under sub-paragraph (c) of paragraph (1) has not been supplied.

(5) If at any time there is a change in the information required by regulation 4, or in the further information required by paragraph (1)(c) of this regulation, the overseas insurer must notify the Board of that change.

(6) Where the Board have refused to approve the person nominated, and subject to paragraph (5) of regulation 13, the overseas insurer must nominate another person to be his tax representative within the period of three months after the date of the notice of that refusal.

(7) Where the overseas insurer nominates another person in accordance with paragraph (6) that nomination must contain the information required by regulation 4 and paragraphs (1) to (4) of this regulation apply to that nomination in the same way that they applied to the original nomination.

Changes to legislation: There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999, Section 5. (See end of Document for details)

(8) Where the Board approve the person nominated the date of his appointment is the date on which notice was given under paragraph (1) or (3).

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Commencement Information

11 Reg. 5 in force at 6.4.1999, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999, Section 5.