
STATUTORY INSTRUMENTS

2001 No. 7

The Climate Change Levy (Registration and Miscellaneous Provisions) Regulations 2001

PART IV

PARTNERSHIPS AND OTHER SPECIAL CASES

Partnerships

12.—(1) This regulation applies for determining by what person anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business in partnership.

(2) Any such requirement shall be the joint and several responsibility of every partner.

(3) Subject to paragraphs (4) and (5):

(a) compliance with such a requirement by at least one of the partners shall be sufficient compliance by all of them; and

(b) in the case of a partnership whose principal place of business is in Scotland, such compliance by a person duly authorised by the partnership shall be sufficient compliance by the partners.

(4) Each partner must comply with the requirement imposed by regulation 2 in relation to the Form CCL 2.

(5) A person joining or leaving a partnership, as the case requires, must comply with the requirements imposed by regulation 3 so far as they apply to any change in the membership of a partnership.

Other unincorporated associations

13.—(1) This regulation applies for determining by what persons anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business together as an unincorporated body other than a partnership.

(2) Any such requirement shall be the joint and several responsibility of—

(a) first, every person holding office in that body as president, chairman, treasurer, secretary or other similar office; or

(b) secondly, if there is no such office holder, every person who is a member of a committee by which the affairs of that body are managed; or

(c) thirdly, if there is no such office holder or member, every person carrying on that business.

(3) Compliance with such a requirement by one or more of the persons referred to in paragraph (2) shall be sufficient compliance with that requirement by all of them.

(4) But a purported notification under regulation 2(1), 2(2) or 2(3) shall not be treated as complying with any of those regulations unless it is made by a person required to do so under paragraph (2)(a), (2)(b) or (2)(c) of this regulation, as appropriate.

Non resident taxpayers: requirement and provision for tax representatives

14.—(1) This regulation applies to a person (a “non-resident taxpayer”) who—

- (a) is or is required to be registered for the purposes of the levy, and
- (b) is not resident in the United Kingdom.

(2) A person who meets this description must notify the Commissioners in writing of this fact.

(3) Such notification must be delivered to the Commissioners within 30 days starting from the day after the first day on which the person meets the description.

(4) The Commissioners may—

- (a) require or permit such a taxpayer to appoint some person resident in the United Kingdom to act as his tax representative for the purposes of the levy with effect from a date they specify, and
- (b) oblige the taxpayer to request them, no later than such earlier date as they may specify, to approve the appointment of that person as the tax representative.

(5) Any appointment of a person as a tax representative shall take effect only if and from the date approved by the Commissioners.

(6) A request for approval under paragraph (4)(b) must be in writing and contain such information and particulars, and corresponding declaration by the taxpayer and the proposed tax representative, as the Commissioners may require.

15.—(1) A non-resident taxpayer may appoint a different tax representative as a replacement for a tax representative whose appointment has taken effect.

(2) Such appointment shall take effect only if and from a date approved by the Commissioners.

(3) A request to the Commissioners for the purposes of paragraph (2) must be in writing and contain such information and particulars, and corresponding declaration by the taxpayer and the proposed replacement tax representative, as the Commissioners may require.

16.—(1) The Commissioners may, with effect from a date or dates they specify, for good cause and by way of written notice served on the non-resident taxpayer—

- (a) withdraw their approval of any person appointed as a tax representative for that non-resident taxpayer,
- (b) require that non-resident taxpayer to replace any tax representative with a different tax representative, and
- (c) oblige that non-resident taxpayer to request their approval for a person’s appointment as a replacement tax representative.

(2) Regulations 14(5) and (6) shall apply for the purposes of this regulation in corresponding manner as they apply for the purposes of regulation 14(4).

17.—(1) This regulation applies in a case where the Commissioners require the appointment of a tax representative under regulation 14(4)(a) and the non-resident taxpayer—

- (a) becomes liable to a penalty under paragraph 114(3) of the Act (penalty for failing in obligation to request Commissioners' approval of tax representative), or

(b) unreasonably fails to obtain the Commissioners' approval in accordance with regulation 14(4)(b) (approval of tax representative).

(2) Where this regulation applies, the Commissioners may give a direction requiring a specified person to be treated as the appointed and approved tax representative of that non-resident taxpayer from a specified date.

(3) Accordingly a person specified in a direction under paragraph (2) shall be treated as the tax representative of the non-resident taxpayer from the specified date until such date as the Commissioners may specify in a further direction.

(4) The Commissioners may only specify a person under paragraph (3) who—

(a) is eligible to act as a tax representative, and

(b) is suitable in all the circumstances to be the tax representative for the relevant non-resident taxpayer.

(5) The Commissioners may give a direction requiring a specified person to be treated as the appointed and approved tax representative of a non-resident taxpayer as a replacement for a person specified in a direction under paragraph (2) of this regulation.

(6) Paragraphs (3) and (4) apply in relation to paragraph (5) in corresponding manner as they apply to paragraph (2).

(7) Regulations 15 and 16 do not apply in relation to a person specified in a direction under this regulation.

18.—(1) A person shall cease to be the tax representative for a non-resident taxpayer from when—

(a) the non-resident taxpayer ceases to be registered;

(b) the non-resident taxpayer replaces that person with a different tax representative under regulation 15 or 16;

(c) the Commissioners so direct under regulation 17;

(d) the person dies or becomes incapacitated or subject to an insolvency procedure;

(e) the person ceases to be eligible to be a tax representative;

(f) the person delivers to the Commissioners notification in writing that he withdraws as tax representative for the non-resident taxpayer; or

(g) the non-resident taxpayer delivers to the Commissioners notification in writing that he withdraws an appointment that they permitted but did not require.

(2) A person who is specified in a direction under regulation 17 shall not—

(a) cease to be (or be treated as) the tax representative except in accordance with that regulation; or

(b) be permitted to withdraw under paragraph (1)(f) of this regulation.

(3) The name of a tax representative (or a person treated as such) shall be registered against the name of the non-resident taxpayer of whom that person is (or is treated as) the representative (paragraph 53(2) of the Act).

(4) That name shall be deleted from the register if the person ceases to be the tax representative for that non-resident taxable person and the Commissioners consider it appropriate to do so.

19.—(1) A tax representative (or a person treated as such) shall notify and provide full particulars to the Commissioners in writing about any of the following matters.

(2) Such notification must be delivered to the Commissioners no later than 30 days starting from the first day after the matter arises.

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(3) The first matter is any change in the name, constitution or ownership of the tax representative's business or of any event that may require the register to be varied.

(4) The second matter is the tax representative lawfully ceasing to be the appointed tax representative of the relevant non-resident taxpayer.

(5) The third matter is the tax representative ceasing to be eligible to act as a tax representative.