
STATUTORY INSTRUMENTS

2001 No. 7

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

PART IV

PARTNERSHIPS AND OTHER SPECIAL CASES

Non resident taxpayers: requirement and provision for tax representatives

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.