
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

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.

(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.