



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *Non-resident taxpayers*

### **33 Appointment of tax representatives**

- (1) The Commissioners may by regulations make provision for securing that every non-resident taxpayer has a person resident in the United Kingdom to act as his tax representative for the purposes of aggregates levy.
- (2) Regulations under this section may, in particular, contain any or all of the following—
  - (a) provision requiring notification to be given to the Commissioners where a person becomes a non-resident taxpayer;
  - (b) provision requiring the appointment of tax representatives by non-resident taxpayers;
  - (c) provision for the appointment of a person as a tax representative to take effect only where the person appointed is approved by the Commissioners;
  - (d) provision authorising the Commissioners to give a direction requiring the replacement of a tax representative;
  - (e) provision authorising the Commissioners to give a direction requiring a person specified in the direction to be treated as the appointed tax representative of a non-resident taxpayer so specified;
  - (f) provision about the circumstances in which a person ceases to be a tax representative and about the withdrawal by the Commissioners of their approval of a tax representative;
  - (g) provision enabling a tax representative to act on behalf of the person for whom he is the tax representative through an agent of the representative;
  - (h) provision for the purposes of any provision made by virtue of paragraphs (a) to (g) above regulating the procedure to be followed in any case and imposing

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 33. (See end of Document for details)*

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requirements as to the information and other particulars to be provided to the Commissioners;

- (i) provision as to the time at which things done under or for the purposes of the regulations are to take effect.

(3) Subject to subsection (4) below, a person who—

- (a) becomes subject, in accordance with any regulations under this section, to an obligation to request the Commissioners' approval for any person's appointment as his tax representative, but
- (b) fails (with or without making the appointment) to make the request as required by the regulations,

shall be liable to a penalty of £10,000.

(4) A failure such as is mentioned in subsection (3) above shall not give rise to liability to a penalty under this section if the person concerned satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for the failure.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 33.