



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 22

#### MISCELLANEOUS PROVISIONS

### CHAPTER 6

#### COLLECTION ETC OF TAX FROM UK REPRESENTATIVES OF NON-UK RESIDENT COMPANIES

#### **971 Exceptions**

- (1) An obligation or liability attaching to a non-UK resident company by reason of its having been given or served with a notice or other document does not also attach to its UK representative by virtue of section 970 unless the notice or other document (or a copy of it) has been given to or served on the representative.
- (2) An obligation or liability attaching to a non-UK resident company by reason of its having received a request or demand does not also attach to its UK representative by virtue of section 970 unless the representative has been notified of the request or demand.
- (3) A non-UK resident company is not bound by mistakes in information provided by its UK representative in pursuance of an obligation imposed on the representative by section 970 unless—
  - (a) the mistake is the result of an act or omission of the company, or
  - (b) the mistake is one to which the company consented or in which it connived.
- (4) The UK representative of a non-UK resident company is not by virtue of section 970 liable to be proceeded against for a criminal offence unless the representative—
  - (a) committed the offence, or
  - (b) consented to or connived in its commission.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 971.