

SCHEDULES

SCHEDULE 23

OBLIGATIONS ETC. IMPOSED ON UK REPRESENTATIVES

Discharge of obligations and liabilities

- 2 Subject to the following provisions of this Schedule—
- (a) the discharge by the non-resident's UK representative or by the non-resident himself of an obligation or liability which is or corresponds to one to which that representative is subject under this Schedule shall be treated as discharging the corresponding obligation or liability to which the other is subject; and
 - (b) the non-resident shall be bound, as if they were his own, by any acts or omissions of his UK representative in the discharge of the obligations and liabilities imposed on that representative by this Schedule.