
Status: Point in time view as at 31/07/1998.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 23

OBLIGATIONS ETC. IMPOSED ON UK REPRESENTATIVES

Criminal offences and penalties etc

- 5 (1) A person shall not by virtue of this Schedule be guilty of a criminal offence except where he committed the offence himself or consented to, or connived in, its commission.
- (2) An independent agent of the non-resident shall not by virtue of this Schedule be liable, in respect of any act or omission, to any civil penalty or surcharge if—
- (a) the act or omission is neither an act or omission of the agent himself nor an act or omission to which he consented or in which he connived, and
 - (b) he is able to show that he will not, after being indemnified for his other liabilities by virtue of this Schedule, be able to recover the amount of the penalty or surcharge out of any such sums as are mentioned in paragraph 6 below.

Status:

Point in time view as at 31/07/1998.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Paragraph 5.