
STATUTORY INSTRUMENTS

1999 No. 881

The Overseas Insurers (Tax Representatives) Regulations 1999

Other arrangements

11.—(1) An overseas insurer may make other arrangements with the Board for the purpose of securing the discharge by him or on his behalf of the relevant duties.

(2) Where such arrangements have been made with the Board by the overseas insurer, section 552A is to be regarded as never having applied to the overseas insurer so long as those arrangements remain in force.

(3) If the Board have reason to believe that any arrangements which have been made do not secure the discharge by the overseas insurer or on his behalf of the relevant duties, they may give notice to the overseas insurer that those arrangements are no longer in force with effect from the date of the notice.

(4) Where notice is given by the Board in accordance with paragraph (3)—

- (a) subject to paragraph (5) of regulation 13, the overseas insurer must nominate a person to be his tax representative within the period of three months after the date of the notice;
- (b) that nomination must contain the information required by regulation 4; and
- (c) the Board must give their decision on that nomination in accordance with regulation 5.

Commencement Information

11 Reg. 11 in force at 6.4.1999, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Overseas Insurers (Tax Representatives) Regulations 1999, Section 11.