
STATUTORY INSTRUMENTS

2022 No. 266

The Residential Property Developer Tax
(Allocation of Allowance) Regulations 2022

PART 1

Introductory

Citation and commencement

1. These Regulations may be cited as the Residential Property Developer Tax (Allocation of Allowance) Regulations 2022 and come into force on 1st April 2022.

Interpretation

2. In these Regulations, “the appropriate person”, in relation to a company, means—
- (a) the proper officer of the company for the purposes of section 108 of the TMA 1970⁽¹⁾, or
 - (b) such other person as may for the time being have the express, implied or apparent authority of the company to act on its behalf for the purposes of these Regulations.

⁽¹⁾ Taxes Management Act 1970 (c. 9), Section 108 was amended by paragraph 7 of Schedule 14 to the Finance Act 1993 (c. 34), paragraph 2 of Schedule 41 to the Finance Act 2003 (c. 14) and S.I. 2009/890.