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Finance Act, 2008

Section 142 - Tax representatives

1) In Part 3 of FA 1994 (insurance premium tax), omit the following provisions (which relate to tax representatives)- (a) sections 57 and 58, (b) in section 65(1), paragraph (b) and the "and" before it, (c) in section 73(1), the definition of "tax representative", and (d) in Schedule 7, paragraph 18 and, in paragraph 20, ", 18(2)". (2) In consequence of the repeals made by subsection (1), omit sections 27(4) and (5) of FA 1997.