HMRC - CTM00530 - Introduction: Company Officers

TMA70/S108

Under TMA70/S108, for the purposes of company taxation, a company must act through its proper officer or, except where the company is in liquidation, through a person who at the time has the express, implied or apparent authority of the company to act on its behalf. Documents are served on a company by sending them to its proper officer. This is, however, without prejudice to the charge and assessment of tax on non-resident companies.

In the case of a company which is a body corporate, the proper officer of a company is the secretary or person acting as secretary of the company.

Where a liquidator or administrator has been appointed, however, the liquidator or administrator is the proper officer.

In the case of a company which is not a body corporate or for which there is no proper officer as above, the treasurer or the person acting as treasurer of the company is treated as the proper officer.

The proper officer of the company or any other person authorised by the company should sign the declaration in a tax return or amended return (see CTM93170 for more on this).

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