

SCHEDULE

AMENDMENTS TO THE FINANCE ACT 2003

Declaration by person authorised to act on behalf of purchaser

6. After section 81A (inserted by paragraph 5 above) insert—

“Declaration by person authorised to act on behalf of individual

81B.—(1) This section applies to the declaration mentioned in paragraph 1(1)(c) of Schedule 10 or paragraph 2(1)(c) of Schedule 11 (declaration that return or self-certificate is correct and complete).

(2) The requirement that an individual make such a declaration (alone or jointly with others) is treated as met if a declaration to that effect is made by a person authorised to act on behalf of that individual in relation to the matters to which the return or certificate relates.

(3) For the purposes of this section a person is not regarded as authorised to act on behalf of an individual unless he is so authorised by a power of attorney in writing, signed by that individual.

In this subsection as it applies in Scotland “power of attorney” includes faculty and commission.

- (4) Nothing in this section affects the making of a declaration in accordance with—
- (a) section 100(2) (persons through whom a company acts), or
 - (b) section 106(1) or (2) (person authorised to act on behalf of incapacitated person or minor).”.