

2004 No.

INCOME TAX

**The Corporation Tax (Notice of Coming within Charge —
Information) Regulations 2004**

<i>Made</i> - - - -	<i>July 2004</i>
<i>Laid before the House of Commons</i>	<i>July 2004</i>
<i>Coming into force</i> - -	<i>July 2004</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 55(2)(c), (3) and (5) of the Finance Act 2004(a), make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Corporation Tax (Notice of Coming within Charge — Information) Regulations 2004 and shall come into force on July 2004.

(2) In these Regulations “the section” means section 55 of the Finance Act 2004, and a reference, without more, to a numbered subsection is a reference to the subsection of that section which is so numbered.

Information prescribed for the purposes of section 55(2)(c) of the Finance Act 2004

2.—(1) For the purposes of subsection (2)(c) the information specified in the following paragraphs of this regulation is prescribed.

(2) In the case of the company’s accounting period falling within either paragraph (a) or (b) of subsection (1), information as to the date on which that accounting period commenced (within the meaning of section 12(2) of the Income and Corporation Taxes Act 1988(b)), together with the information in paragraph (3), is prescribed.

(3) The information to be given in respect of any company to which the section applies is—

- (a) the company’s name;
- (b) the address of the company’s registered office;
- (c) the address of the company’s principal place of business;
- (d) the nature of the business being carried on by the company;
- (e) the date to which the company intends to prepare accounts; and
- (f) the full names and addresses of the directors of the company.

(a) 2004 c. Subsection (3) is cited because of the meaning ascribed to “prescribed” and subsection (5) because of the meaning ascribed to “the Board”.

(b) 1988 c. 1.

In addition to the information specified in this paragraph the company shall give the information in such of the following paragraphs as applies to it.

(4) In the case of a business formerly carried on by others the following information is prescribed—

- (a) the name and address of that former business; and
- (b) the name and address of the person from whom the business was acquired.

(5) In the case of a company which is deemed, by virtue of section 413(3) of the Income and Corporation Taxes Act 1988, to be a member of a group of companies for the purposes of Chapter 4 of Part 10 of that Act, the name of the parent company and the address of its registered office is prescribed.

(6) In the case of a company which, at the time it gives notice under the section, has been obliged to comply with the requirements of the Income Tax (Pay as You Earn) Regulations 2003(a), the date on which that obligation first arose is prescribed.

Date *Name*
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the information which a company is required to give under section 55(2)(c) of the Finance Act 2004.

Regulation 1 provides for the citation and commencement of the Regulations and defines certain expressions used in them.

Regulation 2 prescribes the information to be given under section 55(2)(c).

(a) S.I. 2003/2682.