

(1) a) any corporation which has no permanent establishment in the United Kingdom or any place outside the United Kingdom, or  
 b) any person who carries on business in the United Kingdom by means of a branch or subsidiary office or agency or by any other means.

38.12. (2) "Person" includes a company, firm, partnership, association, club, society, trust, or any other body corporate, and also includes a person carrying on business in the United Kingdom by means of a branch or subsidiary office or agency or by any other means.

38.13. (3) "Secretary" includes a person who is responsible for the preparation and presentation of accounts and financial statements to the shareholders of a company.

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