
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, SCHEDULE 38. (See end of Document for details)

SCHEDULES

SCHEDULE 38

Section 143(1).

REGULATIONS FOR PROVIDING INCENTIVES FOR ELECTRONIC COMMUNICATIONS

Introduction

- 1 (1) Regulations may be made in accordance with this Schedule for providing incentives to use electronic communications—
 - (a) for the purposes mentioned in section 132(1) of the ^{M1}Finance Act 1999 (power to provide for use of electronic communications for delivery of information and making of payments), or
 - (b) for any other communications with the tax authorities or in connection with taxation matters.
- (2) The power to make regulations under this Schedule is conferred—
 - (a) on the Commissioners of Inland Revenue in relation to matters which are under their care and management, and
 - (b) on the Commissioners of Customs and Excise in relation to matters which are under their care and management.

Marginal Citations

M1 1999 c. 16.

Kinds of incentive

- 2 (1) The incentives shall be of such description as may be provided for in the regulations.
- (2) They may, in particular, take the form of—
 - (a) discounts;
 - (b) the allowing of additional time to comply with any obligations under tax legislation (including obligations relating to the payment of tax or other amounts); or
 - (c) the facility to deliver information or make payments at more convenient intervals.

Conditions of entitlement

- 3 (1) The regulations may make provision as to the conditions of entitlement to an incentive.
- (2) They may, in particular, make entitlement conditional—

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- (a) on the use of electronic communications for all communications or payments (or all communications and payments of a specified description) with, to or from the tax authority concerned, and
 - (b) on the use of specified means of electronic communication or payment acceptable to the tax authority concerned.
- (3) The regulations may make provision for an appeal against a decision that the conditions of entitlement are not met.

Withdrawal of entitlement

- 4 (1) The regulations may make provision for the withdrawal of an incentive in specified circumstances.
- (2) If they do, they may make provision—
- (a) for giving notice of the withdrawal,
 - (b) for an appeal, and
 - (c) for the recovery of an amount not exceeding the value of the incentive.
- (3) The regulations may provide that specified enactments relating to assessments, [F1reviews,] appeals and recovery of tax are to apply, with such adaptations as may be specified, in relation to the withdrawal of an incentive.

Textual Amendments

F1 Word in [Sch. 38 para. 4\(3\)](#) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 295\(2\)](#)

Power to authorise provision by directions

- 5 The regulations may authorise the making of any such provision as is mentioned in paragraph 3 or 4 by means of a specific or general direction given by the Commissioners of Inland Revenue or the Commissioners of Customs and Excise.

Power to provide for penalties

- 6 (1) The regulations may provide for contravention of, or failure to comply with, a specified provision of any such regulations to attract a penalty of a specified amount not exceeding £1,000.
- (2) If they do, they may provide that specified enactments relating to penalties imposed in relation to any taxation matter (including enactments relating to assessments, review and appeals) are to apply, with or without modifications, in relation to penalties under the regulations.

General supplementary provisions

- 7 (1) Power to make provision by regulations under this Schedule includes power—
- (a) to make different provision for different cases; and
 - (b) to make such incidental, supplemental, consequential and transitional provision in connection with any provision contained in any such regulations as the persons exercising the power think fit.

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- (2) The power to make regulations under this Schedule is exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

Interpretation

- 8 (1) In this Schedule—
- “discount” includes payment;
 - “electronic communications” includes any communications by means of ^{F2}an electronic communications service];
 - “legislation” means any enactment, [^{F3}EU] legislation or subordinate legislation;
 - “payment” includes a repayment;
 - “subordinate legislation” has the same meaning as in the ^{M2}Interpretation Act 1978;
 - “taxation matter” means any of the matters under the care and management of the Commissioners of Inland Revenue or the Commissioners of Customs and Excise;
 - “tax authorities” means—
 - (a) the Commissioners of Inland Revenue or the Commissioners of Customs and Excise,
 - (b) any officer of either body of Commissioners; or
 - (c) any other person who for the purposes of electronic communications is acting under the authority of either body of Commissioners;
 - “tax legislation” means legislation relating to any taxation matter.
- (2) References in this Schedule to the delivery of information have the same meaning as in section 132 of the ^{M3}Finance Act 1999.

Textual Amendments

- F2** Words in Sch. 38 para. 8 substituted (25.7.2003 for specified purposes, 29.12.2003 for remaining purposes) by [Communications Act 2003 \(c. 21\), s. 411\(2\)](#), [Sch. 17 para. 160](#) (with [Sch. 18](#)); [S.I. 2003/1900, arts. 1\(2\), 2\(1\)](#), [Sch. 1](#) (with [art. 3](#)) (as amended by [S.I. 2003/3142, art. 1\(3\)](#)) [S.I. 2003/3142, art. 3\(2\)](#)
- F3** Word in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\), arts. 2, 3, 6](#) (with [arts. 3\(2\)\(3\), 4\(2\), 6\(4\)\(5\)](#))

Marginal Citations

- M2** 1978 c. 30.
M3 1999 c. 16.

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