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

SCHEDULES

SCHEDULE 38

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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Introduction.