
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2000, Paragraph 3. (See end of Document for details)*

SCHEDULES

SCHEDULE 38

REGULATIONS FOR PROVIDING INCENTIVES FOR ELECTRONIC COMMUNICATIONS

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—
- (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.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Paragraph 3.