



Finance Act 2002

2002 CHAPTER 23

PART 6

MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

Mandatory e-filing

136 Use of electronic communications under other provisions

- (1) Any power to make subordinate legislation for or in connection with the delivery of information conferred in relation to a taxation matter on—
 - (a) the Commissioners of Inland Revenue, or
 - (b) the Treasury,includes power to make any such provision in relation to the delivery of that information as could be made in exercise of the power conferred by section 135.
- (2) Provision made in exercise of the powers conferred by section 135 or subsection (1) above has effect notwithstanding so much of any enactment or subordinate legislation as would otherwise—
 - (a) allow information to be delivered otherwise than by means of electronic communications, or
 - (b) preclude the use of an intermediary in connection with its delivery.
- (3) Expressions used in this section and section 135 have the same meaning in this section as in that section.
- (4) Nothing in this section shall be read as restricting the generality of the power conferred by section 135.

Status:

Point in time view as at 22/04/2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 136.