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STATUTORY INSTRUMENTS

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**2000 No. 945**

**INCOME TAX**

**The Income Tax (Electronic Communications) Regulations 2000**

<i>Made</i>	- - - -	<i>3rd April 2000</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd April 2000</i>
<i>Coming into force</i>	- -	<i>24th April 2000</i>

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by sections 132 and 133(2) of the Finance Act 1999<sup>(1)</sup> and of all other powers enabling them in that behalf hereby make the following Regulations:

**PART 1**

**INTRODUCTION**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Income Tax (Electronic Communications) Regulations 2000 and shall come into force on 24th April 2000.

(2) In these Regulations—

“the Board” means the Commissioners of Inland Revenue; and

“official computer system” means a computer system maintained by or on behalf of the Commissioners—

(a) to send or receive information or payments, or

(b) to process or store information.

(3) References in these Regulations to the delivery of information and to information shall be construed in accordance with section 132(8) of the Finance Act 1999.

**Scope of these Regulations**

2.—(1) These Regulations apply to—

- (a) the delivery of information, to or by the Board, the delivery of which is authorised or required by or under section 8, 9 or 9A of the Taxes Management Act 1970(2), and
  - (b) the making of any payment or repayment of tax or other sums in connection with the operation of those sections.
- (2) Nothing in these Regulations affects the operation of the Electronic Lodgement of Tax Returns Order 1997(3).

## PART 2

### ELECTRONIC COMMUNICATIONS—GENERAL PROVISIONS

#### Restrictions on the use of electronic communications

3.—(1) The Board may use electronic communications in connection with the matters referred to in regulation 2(1).

(2) A person other than the Board may only use electronic communications in connection with the matters referred to in regulation 2(1) if the conditions specified in paragraphs (3) to (6) are satisfied.

(3) The first condition is that the person is for the time being permitted to use electronic communications by an authorisation given by means of a direction of the Board.

(4) The second condition is that the person uses—

- (a) an approved method for authenticating the identity of the sender of the communication;
- (b) an approved method of electronic communications; and
- (c) an approved method for authenticating any information delivered by means of electronic communications.

(5) The third condition is that any information or payment sent by means of electronic communications is in a form approved for the purpose of these Regulations.

(6) The fourth condition is that the person maintains such records in written or electronic form as may be specified in a general or specific direction given by the Board.

(7) In this regulation “approved” means approved for the purposes of these Regulations and for the time being by means of a general or specific direction of the Board.

#### Use of intermediaries

4. The Board may use intermediaries in connection with—

- (a) the delivery of information, or the making of payments by means of electronic communications; and
- (b) the authentication or security of anything transmitted by any such means,

and may require other persons to use intermediaries in connection with those matters.

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(2) 1970 c. 9 Sections 8 and 9 were substituted by section 90(1) of the Finance Act 1990 (c. 29). Section 8 was amended by section 178(1) of the Finance Act 1994 (c. 9), section 104 of the Finance Act 1995 (c. 4) and section 121 of the Finance Act 1996 (c. 8). Section 9 was amended by section 179 of the Finance Act 1994, paragraph (14) of Part VIII of Schedule 29 to the Finance Act 1995, section 122 of the Finance Act 1996 and section 98(2) of the Finance Act 1998 (c. 36). Section 9A was inserted by section 180 of the Finance Act 1994 and amended by paragraph 2 of Schedule 19 to the Finance Act 1996.

(3) S.I. 1997/57.

## PART 3

### ELECTRONIC COMMUNICATIONS—EVIDENTIAL PROVISIONS

#### Effect of delivering information by means of electronic communications

5.—(1) Information to which these Regulations apply and which is delivered by means of electronic communications shall be treated as having been delivered, in the manner or form required by any provision of the Taxes Acts if, but only if, all the conditions imposed by—

- (a) these Regulations,
- (b) any other applicable enactment, and
- (c) any specific or general direction given by the Board,

are satisfied.

(2) Information delivered by means of electronic communications shall be treated as having been delivered on the day on which the last of the conditions imposed as mentioned in paragraph (1) is satisfied.

This is subject to the qualification in paragraph (3).

(3) The Board may by a general or specific direction provide for information to be treated as delivered upon a different date (whether earlier or later) than that given by paragraph (2).

#### Proof of identity of sender or recipient of information

6. If it is necessary to prove, for any purpose, the identity of—

- (a) the sender of any information delivered by means of electronic communications to an official computer system, or
- (b) the recipient of any information delivered by means of electronic communications from an official computer system,

the sender or recipient (as the case may be) shall be conclusively presumed to be the person recorded as such on an official computer system.

#### Proof of delivery of information and payments

7.—(1) If it is necessary to prove, for any purpose, that the use of electronic communications has resulted in the making of any payment to or by the Board, or the delivery of any information, this shall be conclusively presumed—

- (a) in the case of information delivered, or payments made, to the Board, if the making of the payment or the delivery of the information has been recorded on an official computer system,
- (b) in the case of information delivered, or payments made, by the Board, if the despatch of that payment or information has been recorded on an official computer system, and
- (c) not to be the case if it has not been so recorded.

(2) If it is necessary to prove, for any purpose when any information or payment sent by means of electronic communications has been received, the time of receipt shall be conclusively presumed to be that recorded by an official computer system.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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**Proof of content of information**

8. If it is necessary to prove, for any purpose, the content of any information sent by means of electronic communications, the content shall be conclusively presumed to be that recorded on an official computer system.

3rd April 2000

*Nick Montagu*  
*Ann Chant*  
Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for the delivery by electronic means of information in respect of income tax assessments, and the making of payments, to the Commissioners of Inland Revenue (“the Board”).

Regulation 1 provides for the citation, commencement and interpretation of these Regulations.

Regulation 2 sets out their scope, limiting their application to the delivery of information, accounts records, documents, claims and elections in connection with self-assessment and other matters contained in returns under sections 8, 9 and 9A of the Taxes Management Act 1970 (c. 9) and making it clear that the Regulations do not affect the operation of the Electronic Lodgement of Tax Returns Order 1997 (S.I.1997/57).

Restrictions on the use of electronic communications for the purposes referred to in regulation 2 are imposed by regulation 3. Regulation 4 permits the Board to use intermediaries in connection with the delivery of information and the making of payment and the authentication or security of anything transmitted electronically and authorises them to impose an obligation to do so on others.

Regulations 5 to 8 contain provisions about evidence of and in connection with payments made and information delivered electronically.