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STATUTORY INSTRUMENTS

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**2000 No. 945**

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

**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(1), 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(2).

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(1) 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.

(2) S.I.1997/57.