
STATUTORY INSTRUMENTS

2000 No. 945

The Income Tax (Electronic Communications) Regulations 2000

PART 1

INTRODUCTION

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).

(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.