
STATUTORY INSTRUMENTS

2000 No. 945

The Income Tax (Electronic Communications) Regulations 2000

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.