
STATUTORY INSTRUMENTS

2001 No. 1081

**The Income Tax (Electronic Communications)
(Miscellaneous Amendments) Regulations 2001**

PART II

AMENDMENT OF THE ELECTRONIC COMMUNICATIONS REGULATIONS

2. Amend the Electronic Communications Regulations in accordance with the following provisions of this Part.

3. In regulation 6 (proof of identity of sender or recipient of information)—

- (a) omit the word “conclusively”; and
- (b) at the end add “unless the contrary is proved.”.

4.—(1) Amend regulation 7 (proof of delivery of information and payments) as follows.

(2) In paragraph (1)—

- (a) omit “conclusively”; and
- (b) at the end add—

“,
unless the contrary is proved.”.

(3) In paragraph (2)—

- (a) omit “conclusively”, and
- (b) at the end add “unless the contrary is proved.”.

5. In regulation 8 (proof of content of information)—

- (a) omit “conclusively”; and
- (b) at the end add “unless the contrary is proved.”.

6. After regulation 8 (proof of content of information) add—

“Certificates as to official records

9. A document certified by an officer of the Board to be a printed-out version of any electronic communication recorded on an official computer system as at a particular date shall be presumed, unless the contrary is proved—

- (a) to have been recorded on an official computer system at that date; and
- (b) to constitute the entirety of the electronic communication so recorded.

Status: This is the original version (as it was originally made).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

Presumption as to certificates

10. A document purporting to be a certificate issued by an officer of the Board under regulation 9 shall be presumed to be such a certificate unless the contrary is proved.”.