
STATUTORY INSTRUMENTS

2001 No. 56

**The Income Tax (Electronic Communications)
(Incentive Payments) Regulations 2001**

Incentive payment—return under sections 8 and 9 of the Management Act

- 3.—(1) The Board shall make an incentive payment in the amount of £10 to any individual who—
- (a) makes and delivers a return under sections 8 and 9 of the Management Act⁽¹⁾ for a year of assessment using electronic communications, and
 - (b) satisfies the conditions specified in any direction given by the Board under paragraph (2).
- (2) The Board may give a direction specifying any or all of the following conditions—
- (a) a condition that the year of assessment for which the return is to be made and delivered is one specified in the direction,
 - (b) a condition specifying the form of electronic communication by which the return is to be delivered,
 - (c) a condition that the individual by whom the return is to be made and delivered is one who is authorised to use the form of electronic communication specified in the direction,
 - (d) a condition that where the individual by whom the return is made and delivered becomes liable to pay an amount by way of income tax for the year of assessment concerned, the payment or, if more than one, at least one of the payments, made by him in meeting that liability is made using one of the forms of electronic payment specified in the direction,
 - (e) a condition that the return is made and delivered using the form of electronic communication specified in the direction,
 - (f) a condition that the return is made and delivered by the individual on or before the day mentioned in section 8(1A) of the Management Act,
 - (g) a condition that any amount payable by way of income tax by the individual for the year of assessment concerned is paid in accordance with the provisions for payment of income tax contained in sections 59A and 59B of the Management Act⁽²⁾.
- (3) Where an officer of the Board considers that the individual has failed to satisfy one or more of the conditions specified in the direction, he may give notice to the individual that the conditions are not met or, where the incentive payment has already been authorised or made, notice withdrawing the incentive payment.
- (4) Where prior to the giving of a notice under paragraph (3) an incentive payment has already been made to the individual, an officer of the Board may recover the amount of the incentive payment in accordance with paragraph (5).

(1) 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, Part VIII(14) 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).

(2) Sections 59A and 59B were inserted by sections 192 and 193 of the Finance Act 1994. Section 59A was amended by section 108 of the Finance Act 1995 and section 126(1) of, and paragraph 2 of Schedule 18 to, the Finance Act 1996. Section 59B was amended by section 115(6) of the Finance Act 1995 and sections 122(2), 125(4), 126(2) and 127 of the Finance Act 1996.

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(5) For the purposes of paragraph (4), subsections (1), (4), (5) and (6) of section 30 of the Management Act (recovery of overpayment of tax, etc)(3) and section 30A of that Act(4) (assessing procedure) shall apply as if the amount of the incentive payment to be recovered were an amount of income tax repaid to that individual which ought not to have been repaid to him.

(6) The Board may give a direction relating to appeals against notices under paragraph (3) and appeals against assessments made in pursuance of paragraph (5).

(3) Section 30 was substituted by section 149(1) of the Finance Act 1982 (c. 39). Section 30 was relevantly amended by section 149(3)(a) of the Finance Act 1989 (c. 26), paragraph 4(2) of Schedule 19 to the Finance Act 1994 and paragraph 13 of Schedule 19 to the Finance Act 1998.

(4) Section 30A was inserted by paragraph 5 of Schedule 19 to the Finance Act 1994.