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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for the electronic delivery of certain types of information to or by the Commissioner of Inland Revenue (“the Board”).

Regulation 1 provides for the citation, commencement and interpretation of the Regulations.

Regulation 2(1) limits the scope of the Regulations to information and payments required to be delivered to or by the Board in relation to specified statutory provisions. Regulation 2(2) makes it clear that the Regulations do not affect the operation of the Electronic Lodgement of Tax Returns Order 1997 ([S.I.1997/57](#)).

Regulation 3 sets out the conditions under which the Board and others may use electronic communications for the purposes mentioned in regulation 2(1).

Regulation 4 permits the Board to use intermediaries for the purposes of electronic delivery of information and payments under the specified provisions, and authorises them to require others to do so.

Regulations 5 to 10 provide evidential rules in connection with the use of electronic communications for the purposes of the specified provisions.

Regulation 11(1) revokes the Income Tax (Electronic Communications) Regulations 2000 ([S.I.2000/945](#)), which the present Regulations replace, and Part 2 of the Income Tax (Electronic Communications) (Miscellaneous Amendments) Regulations 2001 ([2001/1081](#)). It also makes a consequential revocation in regulation 1(2) of the latter instrument. Paragraph (2) of that regulation contains a saving for directions given by the Board under the provisions revoked.