
STATUTORY INSTRUMENTS

2003 No. 282

The Income and Corporation Taxes (Electronic Communications) Regulations 2003

PART 3

Electronic Communications— Evidential Provisions

Effect of delivering information by means of electronic communications

5.—(1) Information to which these Regulations apply, and which is delivered by means of electronic communications, shall be treated as having been delivered, in the manner or form required by any provision of the Taxes Act or the Management Act if, but only if, all the conditions imposed by—

- (a) these Regulations,
- (b) any other applicable enactment (except to the extent that the condition thereby imposed is incompatible with these Regulations), and
- (c) any specific or general direction given by the Board,

are satisfied.

(2) Information delivered by means of electronic communications shall be treated as having been delivered on the day on which the last of the conditions imposed as mentioned in paragraph (1) is satisfied.

This is subject to paragraphs (3) and (4).

(3) The Board may by a general or specific direction provide for information to be treated as delivered upon a different date (whether earlier or later) than that given by paragraph (2).

(4) Information shall not be taken to have been delivered to an official computer system by means of electronic communications unless it is accepted by the system to which it is delivered.

Proof of content

6.—(1) A document certified by an officer of the Board to be a printed-out version of any information delivered by means of electronic communications under these Regulations on any occasion shall be evidence, unless the contrary is proved, that that information—

- (a) was delivered by means of electronic communications on that occasion; and
- (b) constitutes the entirety of what was delivered on that occasion.

(2) A document purporting to be a certificate given in accordance with paragraph (1) shall be presumed to be such a certificate unless the contrary is proved.

Proof of sender or recipient

7. The identity of—

- (a) the sender of any information delivered to an official computer system by means of electronic communications under these Regulations, or
- (b) the recipient of any information delivered by means of electronic communications from an official computer system,

shall be presumed, unless the contrary is proved, to be the person recorded as such on an official computer system.

Information delivered electronically on another's behalf

8. Any information delivered by an approved method of electronic communications on behalf of any person shall be deemed to have been delivered by him unless he proves that it was delivered without his knowledge or connivance.

Proof of delivery of information and payments

9.—(1) The use of an authorised method of electronic communications shall be presumed, unless the contrary is proved, to have resulted in the making of a payment or the delivery of information—

- (a) in the case of information falling to be delivered, or a payment falling to be made, to the Board, if the making of the payment or the delivery of the information has been recorded on an official computer system; and
- (b) in the case of information falling to be delivered, or a payment falling to be made, by the Board, if the despatch of that payment or information has been recorded on an official computer system.

(2) The use of an authorised method of electronic communications shall be presumed, unless the contrary is proved, not to have resulted in the making of a payment, or the delivery of information—

- (a) in the case of information falling to be delivered, or a payment falling to be made, to the Board, if the making of the payment or the delivery of the information has not been recorded on an official computer system; and
- (b) in the case of information falling to be delivered, or a payment falling to be made, by the Board, if the despatch of that payment or information has not been recorded on an official computer system.

(3) The time of receipt of any information or payment sent by an authorised means of electronic communications shall be presumed, unless the contrary is proved, to be that recorded on an official computer system.

Use of unauthorised means of electronic communications

10.—(1) Paragraph (2) applies to information which is required to be delivered to the Board in connection with the matters mentioned in regulation 2(1).

(2) The use of a means of electronic communications, for the purpose of delivering any information to which this paragraph applies, shall be conclusively presumed not to have resulted in the delivery of that information, unless—

- (a) that means of electronic communications is for the time being approved for delivery of information of that kind; and
- (b) the sender is approved for the use of that means of electronic communications in relation to information of that kind.