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STATUTORY INSTRUMENTS

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**2003 No. 282**

**The Income and Corporation Taxes (Electronic Communications) Regulations 2003**

**PART 1**

**Introduction**

**Scope of these Regulations**

2.—(1) These Regulations apply to—

- (a) the delivery of information, to or by the Board, the delivery of which is authorised or required by or under—
  - (i) any provision of section 8, 8A, 9, 9A, 9B, 9C, 9D, 12AA, 12AB, 12AC, 12AD, 12AE, 59DA or 59E of the Management Act<sup>(1)</sup>,
  - (ii) Schedule 1A to the Management Act<sup>(2)</sup>,
  - (iii) section 30 or 36 of the Finance Act 1998, or
  - (iv) Schedule 18 to the Finance Act 1998<sup>(3)</sup>; and
- (b) the making of any payment or repayment of tax or other sums in connection with the operation of those provisions.

(2) Nothing in these Regulations affects the operation of the Electronic Lodgement of Tax Returns Order 1997<sup>(4)</sup>.

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- (1) Section 8 was substituted by section 90 (1) of the Finance Act 1990 (c. 29), and amended by sections 178(1) and 199(1) and (2) 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 121 of the Finance Act 1996, section 98(2) of the Finance Act 1998 (c. 36) and paragraph 2 of Schedule 29 to the Finance Act 2001 (c. 9). Sections 9A and 9B were substituted by paragraph 4(1) of Schedule 29 to the Finance Act 2001. Section 12AA was inserted by section 184 of the Finance Act 1994 and amended by sections 104(6) and 115(4) of the Finance Act 1995, sections 121, 123 and 124 of the Finance Act 1996, paragraph 3 of Schedule 19 to the Finance Act 1998 and paragraph 18 of Schedule 29 to the Finance Act 2001. Section 12AB was inserted by section 185 of the Finance Act 1994, amended by section 123(5) of the Finance Act 1996 and further amended and partly repealed (respectively) by paragraph 19 of Schedule 29 to the Finance Act 2001 and paragraph 3(1) of that Schedule and further repealed by Part 3(16) of Schedule 40 to the Finance Act 2002 (c. 23). Sections 12AC to 12AE were substituted by paragraph 5(1) of Schedule 29 to the Finance Act 2001. Section 59DA was inserted by paragraph 29 of Schedule 19 to the Finance Act 1998. Section 59E was inserted by section 30 of the Finance Act 1998 and amended by section 92(2) of the Finance Act 2002.
- (2) Schedule 1A was inserted by paragraph 35 of Schedule 19 to the Finance Act 1994, and amended by Schedule 20 to the Finance Act 1995, paragraph 42 of Schedule 19 to the Finance Act 1998, section 92(2) of the Finance Act 1999, section 99 of, and paragraph 5 of Schedule 16, paragraph 4 of Schedule 21 and paragraph 11 of Schedule 27 to the Finance Act 2000 (c. 17), paragraphs 4, 5 and 6 of Schedule 23 and paragraphs 7, 10, 12, 13, 17(2), 34 and 38(4) of Schedule 29 to the Finance Act 2001 and article 103 of S.I.2001/3629.
- (3) Schedule 18 was amended by section 87 of the Finance Act 2001 and section 92 of, and paragraph 5 of Schedule 17 to, the Finance Act 2002 (c. 23).
- (4) S.I. 1997/57.