
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 7

ELECTRONIC COMMUNICATIONS

Proof of payment sent electronically

44.—(1) The use of a method of electronic communications is presumed, unless the contrary is proved, to have resulted in the making of a payment—

- (a) to Her Majesty's Revenue and Customs, if the making of the payment has been recorded on an official computer system;
- (b) by Her Majesty's Revenue and Customs, if despatch of the payment has been recorded on an official computer system.

(2) The use of a method of electronic communications is presumed, unless the contrary is proved, not to have resulted in the making of a payment—

- (a) to Her Majesty's Revenue and Customs, if the making of the payment has not been recorded on an official computer system;
- (b) by Her Majesty's Revenue and Customs, if despatch of the payment has not been recorded on an official computer system.

(3) The time of receipt or despatch of any payment sent by a method of electronic communications is presumed, unless the contrary is proved, to be the time recorded on an official computer system.