
STATUTORY INSTRUMENTS

2005 No. 844

The Stamp Duty Land Tax (Electronic Communications) Regulations 2005

PART 2

Electronic Communications — General Provisions

Restriction on the use of electronic communications

3.—(1) The Board may only use electronic communications in connection with the matters referred to in regulation 2 if—

- (a) the recipient has indicated that he consents to the Board using electronic communications in connection with those matters; and
- (b) the Board have not been informed that that consent has been withdrawn.

(2) A person other than the Board may only use electronic communications in connection with the matters referred to in regulation 2 if the conditions specified in paragraphs (3) to (6) are satisfied.

(3) The first condition is that the person is for the time being permitted to use electronic communications for the purpose in question by an authorisation given by means of a direction of the Board.

(4) The second condition is that the person uses—

- (a) an approved method for authenticating the identity of the sender of the communication;
- (b) an approved method of electronic communications; and
- (c) an approved method for authenticating any information delivered by means of electronic communications.

(5) The third condition is that any information or payment sent by means of electronic communications is in a form approved for the purpose of these Regulations.

Here “form” includes the manner in which the information is presented.

(6) The fourth condition is that the person maintains such records in written or electronic form as may be specified in a general or specific direction of the Board.

(7) In this regulation “approved” means approved, for the purposes of these Regulations and for the time being, by means of a general or specific direction of the Board.

Use of intermediaries

4. The Board may use intermediaries in connection with—

- (a) the delivery of information or the making of payments or repayments by means of electronic communications in connection with the matters referred to in regulation 2(1), and
- (b) the authentication or security of anything transmitted by such means,

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and may require other persons to use intermediaries in connection with those matters.