
STATUTORY INSTRUMENTS

2006 No. 570

The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006

PART 1

Introduction

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 and shall come into force on such days or days as may be appointed by the Commissioners and specified in a notice in the London, Edinburgh and Belfast Gazettes.

Interpretation

2.—(1) In these Regulations—

- (a) “the Act” means the Finance Act 2004⁽¹⁾;
- (b) “Part 4” means Part 4 of the Act; and
- (c) any reference to a numbered section or Schedule (without more) is a reference to the section or Schedule bearing that number in the Act.

(2) In these Regulations, except where the context otherwise requires—

“approved method of electronic communications”, in relation to the delivery of information in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Commissioners, for the delivery of information of that kind under that provision;

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“the ELA Regulations” means the Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽²⁾;

“electronic communications” has the meaning given in section 132(10) of the Finance Act 1999;

“official computer system” means a computer system maintained by or on behalf of the Commissioners or on behalf of an officer of Revenue and Customs;

“relevant information” means information which is required or authorised by virtue of these Regulations to be delivered to Revenue and Customs by an approved method of electronic communications;

(1) 2004 c. 12.
(2) S.I.2006/131.

“Revenue and Customs” means Her Majesty’s Revenue and Customs; and
“the tax appeal Commissioners” means, as the case requires, the General Commissioners or the Special Commissioners.

Introduction

3.—(1) Part 2 of these Regulations makes provision about returns and information which must be delivered to Revenue and Customs by an approved method of electronic communications.

(2) Part 3 of these Regulations makes provision about returns and information which may be delivered to Revenue and Customs by an approved method of electronic communications.

PART 2

Information which must be delivered by electronic communications

Information which must be delivered by electronic communications

4.—(1) The information specified in Schedule 1 to these Regulations must be delivered to Revenue and Customs—

- (a) in a form approved for that purpose; and
- (b) by a method of electronic communications approved for that purpose.

(2) The Commissioners may make a general or specific direction requiring a scheme administrator to deliver specified information to Revenue and Customs by a particular method of electronic communications.

(3) Information specified in Schedule 1 which is delivered to Revenue and Customs in a form, or by a method, otherwise than that required by virtue of this regulation must be treated as not having been delivered.

PART 3

Information which may be delivered by electronic communications

Information which may be delivered by electronic communications

5.—(1) Information specified in Schedule 2 to these Regulations may be delivered to Revenue and Customs, if—

- (a) it is in a form approved for that purpose;
- (b) it is sent by a method of electronic communications approved for that purpose; and
- (c) the sender is authorised by Revenue and Customs to use electronic communications for that purpose.

(2) Information specified in Schedule 2 may be supplied by Revenue and Customs if—

- (a) the proposed recipient has consented to the use of electronic communications for the delivery of information by Revenue and Customs; and
- (b) that consent has not been withdrawn.

PART 4

Evidential provisions

Whether relevant information has been delivered electronically

6.—(1) For the purposes of these Regulations, relevant information is to be taken to have been delivered to an official computer system by an approved method of electronic communications only if it is accepted by that official computer system.

This is subject to the following qualification.

(2) Relevant information which is delivered to an official computer system must meet the standards of accuracy and completeness set by specific or general directions given by the Commissioners.

(3) Relevant information which fails to meet those standards must be treated as not having been delivered.

Proof of content of electronic delivery

7.—(1) A document certified by Revenue and Customs to be a printed-out version of information delivered by an approved method of electronic communications is evidence, unless the contrary is proved, that the information—

- (a) was delivered by an approved method of electronic communications on that occasion; and
- (b) constitutes everything which was delivered on that occasion.

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

Proof of identity of person sending or receiving electronic delivery

8. The identity of—

- (a) the person sending any information delivered by an approved method of electronic communications to Revenue and Customs, or
- (b) the person receiving any information delivered by an approved method of electronic communications by Revenue and Customs,

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

Information sent electronically on behalf of a person

9.—(1) Any information delivered by an approved method of electronic communications—

- (a) to Revenue and Customs, or
- (b) to an official computer system,

on behalf of a person, is taken to have been delivered by that person.

(2) But this does not apply if the person proves that the information was delivered without the person's knowledge or connivance.

Proof of information sent electronically

10.—(1) The use of an approved method of electronic communications is presumed, unless the contrary is proved, to have resulted in the delivery of information—

- (a) to Revenue and Customs, if the delivery of the information has been recorded on an official computer system;
 - (b) by Revenue and Customs, if the despatch of the information has been recorded on an official computer system.
- (2) The use of an approved method of electronic communications is presumed, unless the contrary is proved, not to have resulted in the delivery of relevant information—
- (a) to Revenue and Customs, if the delivery of the information has not been recorded on an official computer system;
 - (b) by Revenue and Customs, if the despatch of the information has not been recorded on an official computer system.
- (3) The time of receipt or despatch of any relevant information delivered by an approved method of electronic communications is presumed, unless the contrary is proved, to be the time recorded on an official computer system.
- This is subject to the following qualification.
- (4) The Commissioners 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 (3).
- (5) 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.

Authentication of information in document otherwise required to be signed

11. If—

- (a) information specified in Schedule 2 to these Regulations is delivered to Revenue and Customs by a method of electronic communications; and
 - (b) the information is required to be signed by or on behalf of the person delivering it,
- the requirement for a signature shall be treated as satisfied if the information is authenticated by or on behalf of the sender in such manner as may be approved by the Commissioners.

Use of unauthorised method of electronic communications

12.—(1) This regulation applies to information—

- (a) which is required to be delivered to Revenue and Customs under a provision of Part 2 of these Regulations; or
 - (b) which is permitted to be delivered to Revenue and Customs under a provision of Part 3 of these Regulations.
- (2) The use of a method of electronic communications for the purpose of delivering such information is conclusively presumed not to have resulted in the delivery of that information, unless that method of electronic communications is for the time being approved for the delivery of information of that kind under that provision.

9th March 2006

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