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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision about the use of approved methods of electronic communication for the purposes of delivery of information required under Part 4 of the Finance Act 2004.

Part 1 deals with citation and commencement.

Part 2 deals with information which must be delivered to Revenue and Customs by an approved method of electronic communications. The information falling within this Part is listed in Schedule 1 to the Regulations.

Part 3 deals with information which may be delivered either to or by Revenue and Customs by an approved method of electronic communications. The information falling within this Part is listed in Schedule 2 to the Regulations.

Part 4 deals with evidential matters.

A regulatory impact assessment in respect of the provisions of Part 4 of the Finance Act 2004, and subordinate legislation under it, was published by the Board of Inland Revenue on 8 April 2004, and is available on the website of HM Revenue and Customs at [www.hmrc.gov.uk/ria/simplifying-pensions.pdf](http://www.hmrc.gov.uk/ria/simplifying-pensions.pdf) or obtained by writing to The Ministerial Correspondence Unit, 1st Floor, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.