
STATUTORY INSTRUMENTS

2006 No. 570

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

PART 4

Evidential provisions

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.