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STATUTORY INSTRUMENTS

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**2006 No. 570**

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

PART 4

Evidential provisions

**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.