

---

STATUTORY INSTRUMENTS

---

**2014 No. 489**

**INCOME TAX**

**The Income and Corporation Taxes (Electronic Communications)(Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>4th March 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>6th March 2014</i>
<i>Coming into force</i>		<i>27th March 2014</i>

**THE INCOME AND CORPORATION TAXES (ELECTRONIC COMMUNICATIONS)(AMENDMENT) REGULATIONS 2014**

1. Citation and commencement
  2. Amendment of the Income and Corporation Taxes (Electronic Communications) Regulations 2003
  3. Interpretation
  4. Scope
  5. Use of electronic communications
  6. In regulation 3(1A) for the words “Paragraph (1) does” substitute...
  7. Effect of delivering information by means of electronic communications
- Signature  
Explanatory Note