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STATUTORY INSTRUMENTS

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**2022 No. 770**

**The Corporate Interest Restriction (Electronic Communications) Regulations 2022**

**Proof of delivery of information**

3.—(1) A notice or return that is submitted using an approved means of electronic communication is presumed to have been delivered if an acknowledgement is issued by an official computer system.

(2) A notice or return that is submitted using an approved means of electronic communication is presumed not to have been delivered if no acknowledgment is issued by an official computer system.

(3) In this regulation “official computer system” means a computer system maintained by or on behalf of the Commissioners—

- (a) to send or receive information; or
- (b) to process or store information.