
STATUTORY INSTRUMENTS

2023 No. 221

TAXES

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2023

<i>Made</i>	- - - -	<i>27th February 2023</i>
<i>Laid before the House of Commons</i>	- - - - -	<i>28th February 2023</i>
<i>Coming into force</i>	- -	<i>6th April 2023</i>

The Commissioners for His Majesty's Revenue and Customs, in exercise of the powers conferred by section 132 of the Finance Act 1999⁽¹⁾, and now exercisable by them⁽²⁾, make the following regulations.

(1) [1999 c. 16](#). The definition of "electronic communications" in section 132(10) was amended by paragraph 156 of Schedule 17 to the Communications Act [2003 \(c. 21\)](#).

(2) The functions of the Commissioners of Inland Revenue and the Commissioners of Customs and Excise were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(1) and (2) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#).