

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Income and Corporation Taxes (Electronic Communications) Regulations 2003 (S.I. 2003/282) (“the 2003 Regulations”).

The amendments widen the scope of the 2003 Regulations to include notification, by His Majesty’s Revenue and Customs, of the following: simple assessments and their withdrawals; assessments within section 30A of the Taxes Management Act 1970 (c. 9); and daily penalties under Schedule 55 to the Finance Act 2009 (c. 10) for continued failure to provide certain returns.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.