
STATUTORY INSTRUMENTS

2023 No. 221

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

Amendment of the Income and Corporation Taxes (Electronic Communications) Regulations 2003

2. In regulation 2(1)(a) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003⁽¹⁾—

- (a) in paragraph (i) after “28C,” insert “28H, 28I, 28J, 30A(2),”;
- (b) in paragraph (vii) after “paragraph”, in the first place it occurs, insert “4(3),”.

(1) [S.I. 2003/282](#), amended by [S.I. 2014/489](#); there are other amending instruments but none are relevant.

(2) Regulation 2(1)(a)(i) of [S.I. 2003/282](#) refers to sections of the Taxes Management Act 1970 ([c. 9](#)). Sections 28H, 28I and 28J were inserted by paragraph 3 of Schedule 23 to the Finance Act 2016 ([c. 24](#)). Sections 28H and 28I were amended respectively by paragraphs 18 and 19 of Schedule 14 to the Finance (No. 2) Act 2017 ([c. 32](#)), but these amendments are not yet in force. Section 30A was inserted by paragraph 5 of Schedule 19 to the Finance Act 1994 ([c. 9](#)) and amended by paragraph 370 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 ([c. 5](#)).

(3) Regulation 2(1)(a)(vii) of [S.I. 2003/282](#) refers, so far as is relevant, to paragraphs of Schedule 55 to the Finance Act 2009 ([c. 10](#)).