

20xx No. xxx

INCOME TAX

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 20xx

<i>Made</i>	- - - -	***
<i>Laid before Parliament</i>		***
<i>Coming into force</i>	- -	***

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(a):

Citation and commencement

1. These Regulations may be cited as the Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 20xx and come into force on ***.

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

2. These Regulations amend the Income and Corporation Taxes (Electronic Communications) Regulations 2003(b).

Amendment of regulation 2 (scope)

3. In paragraph (1)(a)(vii) of regulation 2, for “paragraph 17A” substitute “paragraph 4(1)(c), 17A”.

Amendment of regulation 3 (use of electronic communications)

4. At the beginning of paragraph (1) of regulation 3, insert “Except as otherwise provided by regulation 3ZA,”.

New regulation 3ZA

5. After regulation 3 insert—

(a) 1999 c. 16. Subsection (10) of section 132 is amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
(b) S.I. 2003/282. Amended by the Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c.2) and S.I. 2005/3338, 2009/3218, 2010/2942 and 2014/489.

“Electronic communications by the Board not requiring consent

3ZA. The Board may use electronic communications in connection with the matters referred to in regulation 2(1) to deliver a communication to a person to whom, or a partnership to which, Schedule A1 to the Taxes Management Act 1970(a) applies, where the person or partnership is subject to requirements imposed by or under that Schedule, whether or not the communication relates to those requirements.”.

Name 1

Name 2

Date Two of the Commissioners for Her Majesty’s Revenue & Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

The 2003 Regulations apply to the delivery of information to or by the Board, the delivery of which is authorised or required by or under provisions listed in regulation 2(1) of the 2003 Regulations (“listed provisions”). Regulation 3(1) of the 2003 Regulations provides that the Board may only use electronic communications in connection with the listed provisions with the consent of the recipient.

The Board is defined in regulation 2 of the 2003 Regulations as the Commissioners of Inland Revenue. By section 50 of the Commissioners for Revenue and Customs Act 2005 (c.11), a reference to such Commissioners in an enactment is to be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.

Regulation 3 amends regulation 2(1)(a)(vii) of the 2003 Regulations to add paragraph 4(1)(c) of Schedule 55 to the Finance Act 2009 (c. 10) (notices specifying the date from which a penalty under that paragraph is payable).

Persons and partnerships within the charge to income tax and carrying on activities described in Schedule A1 to the Taxes Management Act 1970 (c. 9) are subject to requirements imposed by or under that Schedule, including the receipt of information from Her Majesty’s Revenue and Customs electronically.

Regulation 4 of the Regulations amends regulation 3(1) of the 2003 Regulations such that it is subject to new regulation 3ZA, inserted by regulation 5 of the Regulations. By regulation 3ZA, the Board may use electronic communications to deliver a communication in connection with a listed provision to such persons or partnerships, whether or not the communication relates to requirements imposed by or under Schedule A1 to the Taxes Management Act 1970. Consent by the recipient is not required.

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(a) 1970 c.9. Schedule A1 was inserted by ** of the Finance Act 20xx (c.xx).