

Directions under regulations 5(1) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003 (S.I. 2003/282)

These directions apply in relation to the delivery of information by the Commissioners for Her Majesty's Revenue and Customs in relation to the matters referred to by regulation 2(1)(a)(i) and (v) - (vii) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003 ("the Electronic Communications Regulations 2003").

Use of the secure mailbox to deliver information

1. The Commissioners for Her Majesty's Revenue and Customs hereby direct that the conditions that apply in relation to information delivered to a secure mailbox are that:

(a) The Commissioners have delivered information to the secure mailbox of a person who is a registered user of the Self Assessment Online service; and

(b) The Commissioners have despatched:

(i) an email message to the person's last known verified email address, or

(ii) a text message to the person's registered daytime contact phone number notifying the person that information has been delivered to their secure mailbox;

Condition 1(b) will be taken as satisfied if:

(i) the despatch of the email or text message is recorded on an official computer system, unless:

- the official computer system also records that the email or text message was not delivered to the person's email address or phone number, or
- it is proved in some other way that the email or text message was not delivered to the person's email address or phone number; or

(ii) the Commissioners can demonstrate in some other way that the email or text message was delivered to that person.

Commencement

2. These Directions shall have effect from 7th April 2014.

Signature

The Commissioners of Her Majesty's Revenue and Customs make these directions in relation to matters referred to in regulation 5(1) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003 (S.I. 2003/282).

Jim Harra
Edward Troup
Two of the Commissioners for Her Majesty's Revenue and Customs

3rd April 2014