

Directions under regulations 3(2), (4) to (7) and 9(3) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378)

These Directions apply in relation to the delivery of information by and to the Commissioners for Her Majesty's Revenue and Customs in relation to the matters referred to by regulation 2(1) of the Inheritance Tax (Electronic Communications) Regulations 2015 ("the Regulations").

1. Providing consent

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the manner in which a person may provide consent to the Commissioners using electronic communications for the delivery of information and when consent takes effect is as follows:

- (a) Only a person who is a registered user of the IHT Online service can provide consent to the Commissioners.
- (b) Consent is provided when a person confirms via the IHT Online service that they consent to the Commissioners using electronic communications in connection with the matters referred to in regulation 2(1) of the Regulations.
- (c) Consent provided in accordance with paragraph 1(b) will take effect immediately after it has been submitted to HMRC via the IHT Online service and will remain in force until it is withdrawn.

2. Withdrawing consent

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the manner in which a person may withdraw consent to the Commissioners using electronic communications for the delivery of information and when withdrawal takes effect is as follows:

- (a) A person can only withdraw consent by writing to HMRC Trusts & Estates PO Box 175 Bootle L30 4TX and giving notice of the withdrawal of consent.
- (b) Withdrawal of consent will take effect 5 days after receipt by HMRC of the notice.

3. Authorisation to use electronic communications

The Commissioners for Her Majesty's Revenue and Customs hereby direct that a person who is required to deliver information under the Inheritance Tax Act 1984, is authorised to do so using electronic communications.

4. Authenticating the identity of the sender

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the method approved by them for authenticating the identity of the person sending information to HMRC is the use of a User ID and password issued by the GOV.UK Verify process.

5. Method of electronic communications

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the method of electronic communications approved by them for the delivery of information to HMRC is via the IHT Online service.

6. Authenticating information delivered by means of electronic communications

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the method approved by them for authenticating any information delivered by means of electronic communications is as follows:

Persons delivering their own information

A person delivering their own information completes a declaration to confirm that the information is correct and complete to the best of their knowledge and belief.

Information delivered by an agent or by a representative of several persons

An agent, or a person delivering their own information and information on behalf of other persons-

(a) completes a declaration to confirm that the information is correct and complete to the best of the knowledge and belief of the person delivering it; and

(b) completes the following procedure before the information is sent:

(i) makes a copy (electronic or paper) of the information, and

(ii) obtains, from the person on whose behalf the information is sent, confirmation that the information is correct and complete to the best of the knowledge and belief of that person.

The confirmation mentioned in paragraph (b) (ii) must be in writing, but may be given in electronic or non-electronic form.

7. Keeping records of information

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the records specified to be maintained by a person who has delivered information required under the Inheritance Tax Act 1984 by electronic communications, and the specified period for which they must be kept, are as follows:

(a) The person should retain, for the specified period, the accounts, records, documents or notifications used to compile the information.

(b) Where the person has delivered information and has completed the procedure under Direction 6(b) in relation to it, that person should retain the copy of the information for the specified period.

(c) The 'specified period' is the period of 5 years after the later of the following events:

- (i) the end of the month in which the relevant death occurred;
- (ii) the date on which an enquiry into the information is concluded; or
- (iii) the date the information is delivered by electronic communications.

8. Commencement

These Directions shall have effect from 1st September 2015.

Signature

The Commissioners of Her Majesty's Revenue and Customs make these directions in relation to matters referred to in regulation 2(1) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378).

31st July 2015

Jim Harra
Edward Troup

Two of the Commissioners for Her Majesty's Revenue and Customs