

Directions under regulation 3(2) and (5) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378)

(Authenticating sender's identity and withdrawing consent to use IHT online)

The Commissioners for Her Majesty's Revenue and Customs (the Commissioners) make the following Directions under regulation 3(2) and (5) of the Inheritance Tax (Electronic Communications) Regulations 2015 in relation to the delivery of information referred to in regulation 2(1)(a) of those Regulations.

These Directions have effect from 9 May 2016

1. Authenticating the identity of the sender

The method approved for authenticating the identity of the person sending information to HMRC is that the person:

- (i) enters a User ID and password issued by the Government Gateway service;
- (ii) enters an access code sent to the person's mobile phone; and
- (iii) on first registration only, answers a series of identity verification questions.

2. Withdrawing consent

(a) A person may withdraw consent to the Commissioners using electronic communications to deliver information, by writing to HMRC Inheritance Tax, Trusts and Pensions, Ferrers House, Castle Meadow Road, Nottingham NG2 1BB giving notice of the withdrawal of consent.

(b) Withdrawal of consent will take effect 5 days after the day on which HMRC receives the notice.

3. Revocation of previous directions

The following Directions shall cease to have effect from 9 May 2016:

- (a) Direction 2 of the Directions under regulations 3(2), (4) to (7) and 9(3) of the Inheritance Tax (Electronic Communications) Regulations 2015 made on 31 July 2015;
- (b) Direction 1 of the Directions under regulations 3(5) and 9(3) of the Inheritance Tax (Electronic Communications) Regulations 2015 made on 26 October 2015.

29th April 2016

*Jennie Granger
Edward Troup*

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