



**HM Revenue
& Customs**

Directions under regulation 3(1ZA) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003

The Commissioners for Her Majesty's Revenue and Customs give the following directions in exercise of the powers conferred by regulation 3(1ZA) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003 (SI 2003/282).

1. Interpretation

In these directions:

- (a) “the Regulations” means the Income and Corporation Taxes (Electronic Communications) Regulations 2003;
- (b) “the specified matters” means the matters referred to in regulations 2(1)(a)(i) and 2(1)(a)(v) to 2(1)(a)(vii) of the Regulations;
- (c) “the Self Assessment Online service” and “the Making Tax Digital for Business service” each mean any service of that name which is offered through the Government Gateway (the secure online facility for accessing online services); and
- (d) “consent” means consent, for the purpose of regulation 3(1) of the Regulations, to the use by the Commissioners for Her Majesty's Revenue and Customs of electronic communications in connection with the specified matters.

2. Providing consent

(a) A person who is a registered user of:

- the Self Assessment Online service; or
- the Making Tax Digital for Business service

may only provide consent in accordance with paragraph (b).

(b) Consent may be provided through:

- the Self Assessment Online service; or
- the Making Tax Digital for Business service.

(c) Consent provided in accordance with paragraph (b) will take effect immediately after it has been submitted to HMRC and will remain in force unless it is withdrawn and until the withdrawal takes effect.

(d) Any other person may provide consent in writing (email communications would also suffice) to HMRC and such consent will take effect upon its receipt by HMRC.

3. Withdrawing consent

(a) A person within direction 2(a) who has provided consent may only withdraw it in accordance with paragraphs (b) and (c).

(b) Consent provided through the Self Assessment Online service may only be withdrawn through that service.

(c) Consent provided through the Making Tax Digital for Business service:
(i) may be withdrawn through that service, or
(ii) if not so withdrawn, will be deemed to have been withdrawn upon the person notifying HMRC of an intention to cease to be a registered user of that service.

(d) A withdrawal of consent within paragraph (c) or (d) will take effect 48 hours after such withdrawal or (in a case within paragraph (c)(ii)) the receipt by HMRC of such notification.

(e) Any other person may withdraw consent in writing to HMRC and such withdrawal will take effect 48 hours after its receipt by HMRC.

4. Revocation

The directions given on 3rd April 2014 concerning the provision and withdrawal of consent are revoked.

5. Commencement

These directions shall come into force on 16th March 2018.

Jim Harra

Nick Lodge

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

Date : 8 March 2018