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STATUTORY INSTRUMENTS

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**2001 No. 1081**

**INCOME TAX**

**The Income Tax (Electronic Communications)  
(Miscellaneous Amendments) Regulations 2001**

<i>Made</i>	- - - -	<i>19th March 2001</i>
<i>Laid before the House of Commons</i>	- -	<i>20th March 2001</i>
<i>Coming into force</i>		<i>9th April 2001</i>

**THE INCOME TAX (ELECTRONIC COMMUNICATIONS)  
(MISCELLANEOUS AMENDMENTS) REGULATIONS 2001**

PART I

INTRODUCTION

1. Citation, commencement and interpretation

PART II

AMENDMENT OF THE ELECTRONIC COMMUNICATIONS REGULATIONS

2. Amend the Electronic Communications Regulations in accordance with the following...
3. In regulation 6 (proof of identity of sender or recipient...
4. (1) Amend regulation 7 (proof of delivery of information and...
5. In regulation 8 (proof of content of information)—
6. After regulation 8 (proof of content of information) add— Certificates...

PART III

AMENDMENT OF THE EMPLOYMENTS REGULATIONS

7. Amend the Employments Regulations in accordance with the following provisions...
8. (1) Amend regulation 2 (interpretation) as follows.
9. In regulation 6(4) (deduction and repayment of tax under appropriate...
10. In regulation 23(1) (particulars to be given on the cessation...
11. (1) Amend regulation 25(2)(b) (particulars to be given on the...
12. (1) Amend regulation 26 (pension emoluments) as follows.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

13. In regulation 27(1)(b) (particulars to be given on the death...
14. (1) Amend regulation 28 (employee for whom appropriate code not...
15. (1) Amend regulation 43 (return by the employer at the...
16. For regulation 44 (return by employers where deductions working sheet...
17. (1) Amend regulation 46 as follows. (2) In paragraph (1)—...
18. (1) Amend regulation 46AA (other additional emoluments—information to be provided...
19. (1) Amend regulation 46A (return where a car is made...
20. After regulation 46ZA insert— Use of electronic communications and electronic...
21. In regulation 55(2)(aa) (inspection of employer’s records) after “provide to...

#### PART IV

#### AMENDMENT OF THE INCENTIVE PAYMENTS REGULATIONS

22. Amendment of the Incentive Payments Regulations  
Signature  
Explanatory Note