
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Employments) Regulations 1993 (S.I. [1993/744](#)) (“the Employments Regulations”), the Income Tax (Electronic Communications) Regulations 2000 (S.I. [2000/945](#)) (“the Electronic Communications Regulations”) and the Income Tax (Electronic Communications) (Incentive Payments) Regulations 2001 (S.I. [2001/56](#)) (“the Incentive Payments Regulations”).

Regulation 1(1) provides for the citation and commencement of these Regulations, whilst paragraph (2) of that regulation contains definitions.

Regulation 2 introduces the amendments to the Electronic Communications Regulations.

Regulations 3 to 5 respectively amend regulations 6 to 8 of those Regulations so as to permit the presumption as to the accuracy of official records to be rebutted by evidence.

Regulation 6 adds new regulations 9 and 10 at the end of the Electronic Communications Regulations dealing with certificates as to the content of official records (regulation 9) and as to the presumption that a document purporting to be such a certificate is one, unless the contrary is proved (regulation 10).

Regulation 7 introduces the amendments to the Employments Regulations.

Regulation 8 amends regulation 2 of the Employments Regulations. It inserts into paragraph (1) definitions of “electronic communications” and “official computer system” and substitutes a new paragraph (4) to differentiate between information which is given to or by the Inland Revenue by means of the Board’s Electronic Data Interchange system and that given using the Internet Service for PAYE. It also inserts new paragraphs (4A) and (5A). Paragraph (4A) provides that information is only to be taken to have been transmitted electronically to a computer system maintained by or on behalf of an officer of the Board, or to have been delivered by an approved means of electronic communications to an official computer system, if it is accepted by the system to which it has been transmitted or delivered. Paragraph (5A) deals with certificates as to matters recorded on official computer systems. Paragraph (6) of regulation 2 is consequentially amended.

Regulations 9 to 15 and 17 to 19 make amendments to permit delivery of information to an official computer system by means of an approved method of electronic communications.

Regulation 16 substitutes a new regulation 44 in the Employments Regulations. It permits the delivery of a return of particulars in respect of employees for whom individual deductions working sheets are not required by an approved method of electronic communications to an official computer system or to an inspector or collector by means of electronic transmission.

Regulation 20 deems information delivered on behalf of a person by means of the Board’s Internet Service for PAYE to an official computer system or by means of electronic transmission to the computer system of an officer of the Board, to have been delivered or transmitted by the person on whose behalf it is delivered or transmitted unless he proves that the information was delivered or transmitted without his knowledge or connivance.

Regulation 21 makes a consequential amendment to regulation 55 of the Employments Regulations (which concerns the inspection of an employer’s records).

Regulation 22 makes a drafting correction to the Incentive Payments Regulations.