

2002 No. 3047

SOCIAL SECURITY

ELECTRONIC COMMUNICATIONS

**The Statutory Payment Schemes (Electronic Communications)
Regulations 2002**

Made - - - - 11th December 2002

Laid before the House of Commons 11th December 2002

Coming into force - - 1st January 2003

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by sections 132 and 133(2) of the Finance Act 1999(a) hereby make the following Regulations:

PART 1

INTRODUCTION

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Statutory Payment Schemes (Electronic Communications) Regulations 2002 and shall come into force on 1st January 2003.

(2) In these Regulations—

“the Board” means the Commissioners of Inland Revenue;

“official computer system” means a computer system maintained by or on behalf of the Board—

(a) to send or receive information or payments; or

(b) to process or store information; and

“the statutory payments” means statutory maternity pay, statutory paternity pay and statutory adoption pay.

(3) References in these Regulations to information and to the delivery of information shall be construed in accordance with section 132(8) of the Finance Act 1999.

Scope of these Regulations

2. These Regulations apply to—

(a) 1999 c. 16. Paragraph 53 of Schedule 7 to the Employment Act 2002 (c.22) provides that sections 132 and 133 of the Finance Act 1999 shall have effect as if statutory maternity pay, statutory paternity pay and statutory adoption pay were under the care and management of the Board.

- (a) the delivery of information to or by the Board, the delivery of which is required or authorised in connection with the statutory payments; and
- (b) the making or recovery of any of the statutory payments or of any other sum in connection with those payments.

PART 2

ELECTRONIC COMMUNICATIONS – GENERAL PROVISIONS

Restrictions on the use of electronic communications

3.—(1) The Board may use electronic communications in connection with the matters referred to in regulation 2.

(2) A person other than the Board may only use electronic communications in connection with the matters referred to in regulation 2 if the conditions specified in paragraphs (3) to (6) are satisfied.

(3) The first condition is that the person is for the time being permitted to use electronic communications by an authorisation given by means of a direction of the Board.

(4) The second condition is that the person uses—

- (a) an approved method for authenticating the identity of the sender of the communication;
- (b) an approved method of electronic communications; and
- (c) an approved method for authenticating any information delivered by means of electronic communications.

(5) The third condition is that any information or payment sent by means of electronic communications is in a form approved for the purposes of these Regulations.

(6) The fourth condition is that the person maintains such records in written or electronic form as may be specified in a general or specific direction given by the Board.

(7) In this regulation “approved” means approved for the purposes of these Regulations and for the time being by means of a general or specific direction of the Board.

Use of intermediaries

4. The Board may use intermediaries in connection with—

- (a) the delivery of information about any statutory payment by means of electronic communications;
- (b) the making or recovery of any statutory payment by those means; and
- (c) the authentication or security of anything transmitted by any such means,

and may require other persons to use intermediaries in connection with those matters.

PART 3

ELECTRONIC COMMUNICATIONS — EVIDENTIAL PROVISIONS

Effect of delivering information by means of electronic communications

5.—(1) Information to which these Regulations apply, and which is delivered by means of electronic communications, shall be treated as having been delivered, in the manner or form required by or under any provision of the Social Security Acts, section 7 or 8 of the Employment

Act 2002(a) or Article 8 or 9 of the Employment (Northern Ireland) Order 2002(b) if, but only if, all the conditions specified by—

- (a) these Regulations, and
- (b) any specific or general direction given by the Board,

are satisfied.

(2) Information delivered by means of electronic communications shall be treated as having been delivered on the day on which the last of the conditions imposed as mentioned in paragraph (1) is satisfied.

This is subject to the following qualification.

(3) The Board may by a general or specific direction provide for information to be treated as delivered upon a different date (whether earlier or later) (than that given by paragraph (2)).

(4) In paragraph (1) “the Social Security Acts” means the Social Security Contributions and Benefits Act 1992(c), the Social Security Administration Act 1992(d), the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (e) and the Social Security Administration (Northern Ireland) Act 1992(f).

Proof of identity of sender or recipient of information

6. If it is necessary to prove, for any purpose, the identity of—

- (a) the sender of any information delivered by means of electronic communications to an official computer system, or
- (b) the recipient of any information delivered by means of electronic communications from an official computer system,

the sender or recipient (as the case may be) shall be presumed to be the person recorded as such on an official computer system unless the contrary is proved.

Proof of delivery of information and payments

7.—(1) If it is necessary to prove, for any purpose, that the use of electronic communications has resulted in the making of any payment to or by the Board, or the delivery of any information to or by them, this shall be presumed, unless the contrary is proved—

- (a) in the case of information delivered or a payment made to the Board, if the making of the payment, or the delivery of the information, has been recorded on an official computer system;
- (b) in the case of information delivered, or payment made, by the Board, if the despatch of that payment or information has been recorded on an official computer system, and
- (c) not to be the case if it has not been so recorded.

(2) If it is necessary to prove, for any purpose, when any information or payment sent by electronic communications has been received, the time of receipt shall be presumed to be that recorded on an official computer system unless the contrary is proved.

(a) 2002 c. 22.
(b) S.I. 2002/2836 (N.I.2).
(c) 1992 c. 4.
(d) 1992 c. 5.
(e) 1992 c. 7.
(f) 1992 c. 8.

Proof of content of information

8. If it is necessary to prove, for any purpose the content of any information sent by means of electronic communications, the content shall be presumed to be that recorded on an official computer system unless the contrary is proved.

Certificates as to official records

9. A document certified by an officer of the Board to be a printed-out version of any electronic communication recorded on an official computer system as at a particular date shall be presumed, unless the contrary is proved—

- (a) to have been recorded on an official computer system at that date; and
- (b) to constitute the entirety of the electronic communication so recorded.

Presumption as to certificates

10. A document purporting to be a certificate issued by an officer of the Board under regulation 9 shall be presumed to be such a certificate unless the contrary is proved.

*Nick Montagu
Tim Flesher*

11th December 2002

Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the delivery by electronic means of information in respect of statutory maternity pay, statutory paternity pay and statutory adoption pay and the making of payments in connection with those forms of statutory pay either to or by the Board of Inland Revenue.

Regulation 1 provides for the citation, commencement and interpretation of the Regulations, and regulation 2 defines their scope.

Regulation 3 imposes conditions to be satisfied, by anyone other than the Board, in connection with the use of electronic communications for the purposes referred to in regulation 2. Regulation 4 permits the Board to use intermediaries in connection with the delivery of information, the making of payments and the authentication or security of anything transmitted electronically. It also empowers the Board to require others to use intermediaries for those purposes.

Regulations 5 to 10 contain provisions about evidence of, and in connection with, payments made, and information delivered, electronically.

£1.75

© Crown copyright 2002

Printed and published in the UK by The Stationery Office Limited
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's
Stationery Office and Queen's Printer of Acts of Parliament.
E1833 12/2002 123047 19585

ISBN 0-11-044179-6

