Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction Industry Scheme) Regulations 2005

PART 7 ELECTRONIC COMMUNICATIONS

Whether information has been delivered electronically

39. For the purpose of these Regulations, information is taken to have been delivered to an official computer system by an approved method of electronic communications only if it is accepted by that official computer system.