
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 7

ELECTRONIC COMMUNICATIONS

Proof of identity of person sending or receiving electronic delivery

41. The identity of—

- (a) the person sending any information by an approved method of electronic communications to Her Majesty's Revenue and Customs, or
- (b) the person receiving any information delivered by an approved method of electronic communications by Her Majesty's Revenue and Customs,

is presumed, unless the contrary is proved, to be the person recorded as such on an official computer system.