
STATUTORY INSTRUMENTS

2009 No. 3218

CORPORATION TAX

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2009

Made - - - - 7th December 2009
Laid before the House of
Commons - - 7th December 2009
Coming into force 1st January 2010

THE INCOME AND CORPORATION TAXES (ELECTRONIC COMMUNICATIONS) (AMENDMENT) REGULATIONS 2009

1. These Regulations may be cited as the Income and Corporation...
2. They amend the Income and Corporation Taxes (Electronic Communications) Regulations...
Signature

SCHEDULE — Amendments to the Income and Corporation Taxes (Electronic Communications) Regulations 2003

1. Regulation 1 – interpretation, etc
2. At the end of regulation 1(3), start a new line...
3. Regulation 2 – scope
4. In regulation 2(1)(b), after “provisions” insert “, or the making...
5. Regulation 3 and its heading
6. After regulation 3(1), insert— (1A) Paragraph (1) does not apply...
7. After regulation 3(2), insert— (2A) Such a person must use...
8. In regulation 3(5), after “Regulations” insert “, and Extensible Business...
9. After regulation 3(7), insert— (8) The conditions mentioned in paragraph...
10. After regulation 3, insert— Corporation tax-related payments by cheque (1) Paragraph (2) applies instead of section 70A of the...
11. Regulation 5 – effect of delivering information by means of electronic communications
12. Regulation 10 – use of unauthorised means of electronic communications
13. After regulation 10(2), insert— (3) A company tax return delivered...

Status: This is the original version (as it was originally made).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

Explanatory Note