

2015 No. 1378

INHERITANCE TAX

**The Inheritance Tax (Electronic Communications) Regulations
2015**

<i>Made</i>	- - - -	<i>9th June 2015</i>
<i>Laid before the House of Commons</i>		<i>11th June 2015</i>
<i>Coming into force</i>	- -	<i>6th July 2015</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(a) and now exercisable by them(b):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Inheritance Tax (Electronic Communications) Regulations 2015 and come into force on 6th July 2015.

(2) In these Regulations—

“approved” means approved, for the purposes of these Regulations and for the time being, by means of a general or specific direction given by HMRC;

“HMRC” means the Commissioners for Her Majesty's Revenue and Customs;

“IHTA 1984” means the Inheritance Tax Act 1984(c);

“information delivered by means of electronic communications” includes information delivered to a secure mailbox; and

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

- (a) to send or receive information or payments; or
- (b) to process or store information.

(3) In paragraph (2) “secure mailbox” means a facility or feature which—

- (a) forms part of an official computer system; and
- (b) can be accessed by an individual permitted to use electronic communications by an authorisation given by means of a direction by HMRC.

(4) 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.

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- (a) 1999 c. 16. Section 132(10) has been amended by section 406(1) of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21).
 - (b) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.
 - (c) 1984 c. 51.

Scope of these Regulations

2.—(1) Subject to paragraph (2), these Regulations apply to—

- (a) the delivery of information, to or by HMRC, the delivery of which is authorised or required by or under IHTA 1984; and
- (b) the making of any payment or repayment of tax or other sums in connection with the operation of IHTA 1984.

(2) These Regulations do not apply to the delivery of information which is authorised or required by or under sections 222 to 223I of IHTA 1984(a).

Use of electronic communications

3.—(1) HMRC may only use electronic communications in connection with the matters referred to in regulation 2(1) if—

- (a) the recipient has consented to HMRC using electronic communications in connection with those matters; and
- (b) HMRC have not been notified that the consent has been withdrawn.

(2) HMRC may specify by specific or general direction the manner in which the consent may be provided and withdrawn, including the time from which the consent and withdrawal is to take effect.

(3) A person other than HMRC may only use electronic communications in connection with the matters referred to in regulation 2(1) if the conditions specified in paragraphs (4) to (7) are satisfied.

(4) The first condition is that the person is for the time being permitted to use electronic communications for the purpose in question by an authorisation given by means of a direction given by HMRC.

(5) 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.

(6) The third condition is that any information or payment sent by means of electronic communications is in a form approved for the purpose of these Regulations, and Extensible Business Reporting Language (XBRL), Inline XBRL and other electronic data handling techniques are among the forms that may be so approved.

Here “form” includes the manner in which the information is presented.

(7) 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 HMRC.

Use of intermediaries

4. HMRC may use intermediaries in connection with—

- (a) the delivery of information or the making of payments or repayments by means of electronic communications in connection with the matters referred to in regulation 2(1), and
- (b) the authentication or security of anything transmitted by such means,

(a) Section 222 has been amended by section 200(1) and (3) of the Finance Act 1993 (c. 34); article 3 of, and paragraphs 108 and 115 of Schedule 1 to, S.I. 2009/56; and articles 5(1) and (3) of, and paragraph 167 of Schedule 1 to, S.I. 2009/1307. Section 223 has been substituted by, and sections 223A to 223I have been inserted by, article 3 of, and paragraphs 108, 116 and 117 of Schedule 1 to, S.I. 2009/56.

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

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 IHTA 1984 if, but only if, all the conditions imposed by—

- (a) these Regulations,
- (b) any other applicable enactment (except to the extent that the condition thereby imposed is incompatible with these Regulations), and
- (c) any specific or general direction given by HMRC,

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 paragraphs (3) and (4).

(3) HMRC 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) Information shall not be taken to have been delivered to an official computer system by means of electronic communications unless it is accepted by the system to which it is delivered.

Proof of content

6.—(1) A document certified by an officer of HMRC to be a printed-out version of any information delivered by means of electronic communications under these Regulations on any occasion shall be evidence, unless the contrary is proved, that that information—

- (a) was delivered by means of electronic communications on that occasion; and
- (b) constitutes the entirety of what was delivered on that occasion.

(2) A document purporting to be a certificate given in accordance with paragraph (1) shall be presumed to be such a certificate unless the contrary is proved.

Proof of sender or recipient

7. The identity of—

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

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

Information delivered electronically on another's behalf

8. Any information delivered by an approved method of electronic communications on behalf of any person (“P”) shall be deemed to have been delivered by P unless P proves that it was delivered without P’s knowledge or connivance.

Information delivered jointly by more than one person

9.—(1) Where an enactment to which these Regulations apply permits or requires information to be delivered jointly by more than one person (“the relevant persons”) any one of the relevant persons may deliver the information by means of electronic communications also on behalf of one or more other relevant persons but only if the condition in paragraph (2) is met.

(2) The condition is that the relevant person delivering the information has prescribed authorisation from each of the other relevant persons on whose behalf he is delivering that information.

(3) In this regulation “prescribed authorisation” means authorisation prescribed for this purpose by means of a specific or general direction given by HMRC.

Proof of delivery of information and payments

10.—(1) The use of an approved method of electronic communications shall be presumed, unless the contrary is proved, to have resulted in the making of a payment or the delivery of information—

- (a) in the case of information falling to be delivered, or a payment falling to be made, to HMRC, if the making of the payment or the delivery of the information has been recorded on an official computer system; and
- (b) in the case of information falling to be delivered, or a payment falling to be made, by HMRC, if the despatch of that payment or information has been recorded on an official computer system.

(2) The use of an approved method of electronic communications shall be presumed, unless the contrary is proved, not to have resulted in the making of a payment, or the delivery of information—

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

(3) The time of receipt of any information or payment sent by an approved means of electronic communications shall be presumed, unless the contrary is proved, to be that recorded on an official computer system.

Use of unauthorised methods of electronic communications

11.—(1) Paragraph (2) applies to information which is permitted or required to be delivered to HMRC in connection with the matters mentioned in regulation 2(1).

(2) The use of a means of electronic communication, for the purpose of delivering any information to which this paragraph applies, shall be conclusively presumed not to have resulted in the delivery of that information, unless—

- (a) that means of electronic communications is for the time being approved for the delivery of information of that kind; and
- (b) the sender is approved, if necessary, for the use of that means of electronic communications in relation to information of that kind.

*Edward Troup
Jim Harra*

9th June 2015

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the electronic delivery of certain types of information to or by Her Majesty’s Revenue and Customs (“HMRC”).

Regulation 1 provides for the citation, commencement and interpretation of the Regulations.

Regulation 2 provides that the Regulations apply to information and payments required or permitted to be delivered to or by HMRC under enactments relating to inheritance tax, except under specified statutory provisions concerning appeals against determinations by HMRC.

Regulation 3 sets out the conditions under which HMRC and others may use electronic communications for the purposes mentioned in regulation 2(1).

Regulation 4 permits HMRC to use intermediaries for the purposes of electronic delivery of information and payments under the specified provisions, and for the authentication or security of anything transmitted electronically.

Regulations 5 to 11 provide evidential rules in connection with the use of electronic communications for the purposes of the specified provisions.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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