



Finance Act 1999

1999 CHAPTER 16

PART VIII

MISCELLANEOUS AND SUPPLEMENTAL

General administration of tax

131 Economic and monetary union: taxes and duties.

The Commissioners of Inland Revenue and the Commissioners of Customs and Excise may incur expenditure in order to secure that, if the United Kingdom were to move to the third stage of economic and monetary union, they would be able to exercise their functions relating to taxes and duties (including agricultural levies of the [^{F1}European Union]).

Textual Amendments

F1 Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

132 Power to provide for use of electronic communications.

- (1) Regulations may be made, in accordance with this section, for facilitating the use of electronic communications for—
 - (a) the delivery of information the delivery of which is authorised or required by or under any legislation relating to a taxation matter;
 - (b) the making of payments under any such legislation.
- (2) The power to make regulations under this section is conferred—
 - (a) on the Commissioners of Inland Revenue in relation to matters which are under their care and management; and

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- (b) on the Commissioners of Customs and Excise in relation to matters which are under their care and management.
- (3) For the purposes of this section provision for facilitating the use of electronic communications includes any of the following—
- (a) provision authorising persons to use electronic communications for the delivery of information to tax authorities, or for the making of payments to tax authorities;
 - (b) provision requiring electronic communications to be used for the making to tax authorities of payments due from persons using such communications for the delivery of information to those authorities;
 - (c) provision authorising tax authorities to use electronic communications for the delivery of information to other persons or for the making of any payments;
 - (d) provision as to the electronic form to be taken by any information that is delivered to any tax authorities using electronic communications;
 - (e) provision requiring persons to prepare and keep records of information delivered to tax authorities by means of electronic communications, and of payments made to any such authorities by any such means;
 - (f) provision for the production of the contents of records kept in accordance with any regulations under this section;
 - (g) provision imposing conditions that must be complied with in connection with any use of electronic communications for the delivery of information or the making of any payment;
 - (h) provision, in relation to cases where use is made of electronic communications, for treating information as not having been delivered, or a payment as not having been made, unless conditions imposed by any such regulations are satisfied;
 - (i) provision, in relation to such cases, for determining the time when information is delivered or a payment is made;
 - (j) provision, in relation to such cases, for determining the person by whom information is to be taken to have been delivered or by whom a payment is to be taken to have been made;
 - (k) provision, in relation to cases where information is delivered by means of electronic communications, for authenticating whatever is delivered.
- (4) The power to make provision under this section for facilitating the use of electronic communications shall also include power to make such provision as the persons exercising the power think fit (including provision for the application of conclusive or other presumptions) as to the manner of proving for any purpose—
- (a) whether any use of electronic communications is to be taken as having resulted in the delivery of information or the making of a payment;
 - (b) the time of delivery of any information for the delivery of which electronic communications have been used;
 - (c) the time of the making of any payment for the making of which electronic communications have been used;
 - (d) the person by whom information delivered by means of electronic communications was delivered;
 - (e) the contents of anything so delivered;
 - (f) the contents of any records;

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- (g) any other matter for which provision may be made by regulations under this section.
- (5) Regulations under this section may—
- (a) allow any authorisation or requirement for which such regulations may provide to be given or imposed by means of a specific or general direction given by the Commissioners of Inland Revenue or the Commissioners of Customs and Excise;
 - (b) provide that the conditions of any such authorisation or requirement are to be taken to be satisfied only where such tax authorities as may be determined under the regulations are satisfied as to specified matters;
 - (c) allow a person to refuse to accept delivery of information in an electronic form or by means of electronic communications except in such circumstances as may be specified in or determined under the regulations;
 - (d) allow or require use to be made of intermediaries in connection with—
 - (i) the delivery of information, or the making of payments, by means of electronic communications; or
 - (ii) the authentication or security of anything transmitted by any such means.
- (6) Power to make provision by regulations under this section shall include power—
- (a) to provide for a contravention of, or any failure to comply with, a specified provision of any such regulations to attract a penalty of a specified amount not exceeding £1,000;
 - (b) to provide that specified enactments relating to penalties imposed for the purposes of any taxation matter (including enactments relating to assessments, review and appeal) are to apply, with or without modifications, in relation to penalties under such regulations;
 - (c) to make different provision for different cases;
 - (d) to make such incidental, supplemental, consequential and transitional provision in connection with any provision contained in any such regulations as the persons exercising the power think fit.
- (7) The power to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (8) References in this section to the delivery of information include references to any of the following (however referred to)—
- (a) the production or furnishing to a person of any information, account, record or document;
 - (b) the giving, making, issue or surrender to, or service on, any person of any notice, notification, statement, declaration, certificate or direction;
 - (c) the imposition on any person of any requirement or the issue to any person of any request;
 - (d) the making of any return, claim, election or application;
 - (e) the amendment or withdrawal of anything mentioned in paragraphs (a) to (d) above.
- (9) References in this section to a taxation matter are references to any of the matters which are under the care and management of the Commissioners of Inland Revenue or of the Commissioners of Customs and Excise.

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(10) In this section—

“electronic communications” includes any communications by means of [F²an electronic communications service] ;

“legislation” means any enactment, [F³EU] legislation or subordinate legislation;

“payment” includes a repayment;

“records” includes records in electronic form;

“subordinate legislation” has the same meaning as in the ^{M1}Interpretation Act 1978;

“tax authorities” means—

- (a) the Commissioners of Inland Revenue or the Commissioners of Customs and Excise,
- (b) any officer of either body of Commissioners; or
- (c) any other person who for the purposes of electronic communications is acting under the authority of either body of Commissioners.

Textual Amendments

- F2** Words in s. 132(10) substituted (25.7.2003 for specified purposes, 29.12.2003 in so far as not already in force) by [Communications Act 2003 \(c. 21\)](#), s. 411(2), [Sch. 17 para. 156](#) (with [Sch. 18](#)); [S.I. 2003/1900](#), arts. 1(2), 2(1), [Sch. 1](#) (with art. 3) (as amended by [S.I. 2003/3142](#), art. 1(3)); [S.I. 2003/3142](#), art. 3(2) (with art. 11)
- F3** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 6 (with arts. 3(2)(3), 4(2), 6(4)(5))

Modifications etc. (not altering text)

- C1** S. 132 modified (24.11.2002) by [2002 c. 22](#), s. 53, [Sch. 7 para 53](#); [S.I. 2002/2866](#), art. 2(1), [Sch. 1 Pt. 1](#)
- C2** S. 132 modified (6.4.2010) by [Work and Families Act 2006 \(c. 18\)](#), s. 19(2), [Sch. 1 para. 49](#); [S.I. 2010/495](#), art. 4(d)
- C3** S. 132 modified (1.7.2014 for specified purposes, 15.3.2015 otherwise, that being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of [S.R. 2015/86](#), art. 3(1)(d)) by [Children and Families Act 2014 \(c. 6\)](#), s. 139(6), [Sch. 7 para. 48](#); [S.I. 2014/1640](#), arts. 3(2)(m), 8(b)
- C4** S. 132 modified (18.1.2020) by [Parental Bereavement \(Leave and Pay\) Act 2018 \(c. 24\)](#), s. 2(2), [Sch. para. 33\(1\)](#) (with [Sch. para. 33\(2\)](#)); [S.I. 2020/45](#), reg. 2

Marginal Citations

- M1** [1978 c.30](#).

133 Use of electronic communications under other provisions.

(1) Without prejudice to section 132 above, where any power to make subordinate legislation for or in connection with the delivery of information or the making of payments is conferred in relation to any taxation matter on—

- (a) the Commissioners of Inland Revenue,
- (b) the Commissioners of Customs and Excise, or
- (c) the Treasury,

that power shall be taken (to the extent that it would not otherwise be so taken) to include power to make any such provision in relation to the delivery of that information

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or the making of those payments as could be made by any person by regulations in exercise of a power conferred by that section.

- (2) Provision made in exercise of the powers conferred by section 132 above or subsection (1) above shall have effect notwithstanding so much of any enactment or subordinate legislation as (apart from the provision so made) would require—
- (a) any information to be delivered, or
 - (b) any amount to be paid,
- in a form or manner that would preclude the use of electronic communications for its delivery or payment, or the use in connection with its delivery or payment of an intermediary.
- (3) Schedule 3A to the ^{M2}Taxes Management Act 1970 (electronic lodgment of tax returns etc.) shall cease to have effect.
- (4) Subsection (3) above shall come into force on such day as the Treasury may by order made by statutory instrument appoint; and different days may be appointed under this subsection for different purposes.
- (5) Expressions used in this section and section 132 above have the same meanings in this section as in that section.

Modifications etc. (not altering text)

- C5** S. 133 modified (24.11.2002) by 2002 c. 22, s. 53, **Sch. 7 para. 53**; S.I. 2002/2866, art. 2(1), **Sch. 1 Pt. 1**
- C6** S. 133 modified (6.4.2010) by **Work and Families Act 2006** (c. 18), s. 19(2), **Sch. 1 para. 49**; S.I. 2010/495, art. 4(d)
- C7** S. 133 modified (1.7.2014 for specified purposes, 15.3.2015 otherwise, that being the date on which 1992 c. 7, Pt. 12ZC comes into force by virtue of S.R. 2015/86, art. 3(1)(d)) by **Children and Families Act 2014** (c. 6), s. 139(6), **Sch. 7 para. 48**; S.I. 2014/1640, arts. 3(2)(m), 8(b)
- C8** S. 133 modified (18.1.2020) by **Parental Bereavement (Leave and Pay) Act 2018** (c. 24), s. 2(2), **Sch. para. 33(1)** (with Sch. para. 33(2)); S.I. 2020/45, reg. 2

Commencement Information

- I1** S. 133 partly in force: s. 133(1)(2)(4)(5) in force at Royal Assent, s. 133(3) not in force, see s. 133(4)

Marginal Citations

- M2** 1970 c.9.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)