

SCHEDULE 1

PART 5

Amendments to other subordinate legislation

Definition of electronic communication

24.—(1) This paragraph applies to the following provisions—

- (a) regulation 2 of the Income Tax (Building Societies) (Dividends and Interest) Regulations 1990⁽¹⁾;
- (b) regulation 2 of the Income Tax (Deposit-takers) (Interest Payments) Regulations 1990⁽²⁾;
- (c) regulation 12(11) of the Individual Savings Account Regulations 1998⁽³⁾;
- (d) regulation 4(4) of the Social Security Share Contributions (Share Options) Regulations 2001⁽⁴⁾.

(2) In the provisions to which this paragraph applies the definition of “electronic communication” shall be substituted with—

““electronic communication” includes any communication conveyed by means of an electronic communications network.”.

(1) S.I.1990/2231, amended by S.I. 2001/404; there are other amending instruments but none is relevant.

(2) S.I. 1990/2232, amended by S.I. 2001/406; there are other amending instruments but none is relevant.

(3) S.I. 1998/1870; amended by S.I. 2001/908; there are other amending instruments but none is relevant.

(4) S.I. 2001/1817.