
STATUTORY INSTRUMENTS

2005 No. 2045

The Income Tax (Construction
Industry Scheme) Regulations 2005

PART 7

ELECTRONIC COMMUNICATIONS

Information sent electronically on behalf of a person

42.—(1) Any information delivered by an approved method of electronic communications—

- (a) to Her Majesty's Revenue and Customs, or
- (b) to an official computer system,

on behalf of a person is taken to have been delivered by that person.

(2) But this does not apply if the person proves that the information was delivered without the person's knowledge or connivance.