
STATUTORY INSTRUMENTS

2006 No. 570

INCOME TAX

The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006

Made - - - - 9th March 2006
Laid before the House of
Commons - - 10th March 2006
Coming into force in accordance with regulation 1

THE REGISTERED PENSION SCHEMES AND OVERSEAS PENSION SCHEMES (ELECTRONIC COMMUNICATION OF RETURNS AND INFORMATION) REGULATIONS 2006

PART 1

Introduction

1. Citation and commencement
2. Interpretation
3. Introduction

PART 2

Information which must be delivered by electronic communications

4. Information which must be delivered by electronic communications

PART 3

Information which may be delivered by electronic communications

5. Information which may be delivered by electronic communications

PART 4

Evidential provisions

6. Whether relevant information has been delivered electronically
7. Proof of content of electronic delivery

Status: This is the original version (as it was originally made).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

8. Proof of identity of person sending or receiving electronic delivery
9. Information sent electronically on behalf of a person
10. Proof of information sent electronically
11. Authentication of information in document otherwise required to be signed
12. Use of unauthorised method of electronic communications
Signature

SCHEDULE 1 — Information which must be supplied to Revenue and Customs by an approved method of electronic communications

SCHEDULE 2 — Information which may be supplied either to or by Revenue and Customs by an approved method of electronic communications

Explanatory Note