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STATUTORY INSTRUMENTS

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**2007 No. 792**

**INCOME TAX**

**The Employee Share Schemes (Electronic Communication  
of Returns and Information) Regulations 2007**

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|---------------------------------------------|---------|------------------------|
| <i>Made</i>                                 | - - - - | <i>12th March 2007</i> |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>13th March 2007</i> |
| <i>Coming into force</i>                    |         | <i>6th April 2007</i>  |

**THE EMPLOYEE SHARE SCHEMES  
(ELECTRONIC COMMUNICATION OF RETURNS  
AND INFORMATION) REGULATIONS 2007**

**PART 1**

**Introduction**

1. Citation and commencement
2. Interpretation

**PART 2**

**Information which may be delivered by electronic communications**

3. Information which may be delivered by electronic communications under these Regulations

**PART 3**

**Evidential Provisions**

4. Whether relevant information has been delivered electronically
  5. Proof of content of electronic delivery
  6. Proof of identity of person sending or receiving electronic delivery
  7. Information sent electronically on behalf of a person
  8. Proof of information sent electronically
  9. Authentication of information in document otherwise required to be signed
  10. Use of unauthorised method of electronic communications
- Signature

**Status:** This is the original version (as it was originally made).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

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

1. Information required under section 421J(3) (particulars of any reportable events...
2. Information pursuant to a notice given under section 421J(4) requiring...
3. Information pursuant to a notice given under paragraph 93 of...
4. Information pursuant to a notice given under paragraph 45 of...
5. Information pursuant to a notice given under paragraph 33 of...

Explanatory Note