

2023 No. 221

TAXES

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2023

Made - - - - 27th February 2023
Laid before the House of Commons 28th February 2023
Coming into force - - 6th April 2023

The Commissioners for His Majesty’s Revenue and Customs, in exercise of the powers conferred by section 132 of the Finance Act 1999(a), and now exercisable by them(b), make the following regulations.

Citation and Commencement

1. These Regulations may be cited as the Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2023 and come into force on 6th April 2023.

Amendment of the Income and Corporation Taxes (Electronic Communications) Regulations 2003

2. In regulation 2(1)(a) of the Income and Corporation Taxes (Electronic Communications) Regulations 2003(c)—

- (a) in paragraph (i) after “28C,” insert “28H, 28I, 28J, 30A(d),”;
- (b) in paragraph (vii) after “paragraph”, in the first place it occurs, insert “4(e),”.

Jim Harra
Justin Holliday

27th February 2023

Two of the Commissioners for His Majesty’s Revenue and Customs

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- (a) 1999 c. 16. The definition of “electronic communications” in section 132(10) was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
 - (b) The functions of the Commissioners of Inland Revenue and the Commissioners of Customs and Excise were transferred to the Commissioners for His Majesty’s Revenue and Customs by section 5(1) and (2) of the Commissioners for Revenue and Customs Act 2005 (c. 11).
 - (c) S.I. 2003/282, amended by S.I. 2014/489; there are other amending instruments but none are relevant.
 - (d) Regulation 2(1)(a)(i) of S.I. 2003/282 refers to sections of the Taxes Management Act 1970 (c. 9). Sections 28H, 28I and 28J were inserted by paragraph 3 of Schedule 23 to the Finance Act 2016 (c. 24). Sections 28H and 28I were amended respectively by paragraphs 18 and 19 of Schedule 14 to the Finance (No. 2) Act 2017 (c. 32), but these amendments are not yet in force. Section 30A was inserted by paragraph 5 of Schedule 19 to the Finance Act 1994 (c. 9) and amended by paragraph 370 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5).
 - (e) Regulation 2(1)(a)(vii) of S.I. 2003/282 refers, so far as is relevant, to paragraphs of Schedule 55 to the Finance Act 2009 (c. 10).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income and Corporation Taxes (Electronic Communications) Regulations 2003 (S.I. 2003/282) (“the 2003 Regulations”).

The amendments widen the scope of the 2003 Regulations to include notification, by His Majesty’s Revenue and Customs, of the following: simple assessments and their withdrawals; assessments within section 30A of the Taxes Management Act 1970 (c. 9); and daily penalties under Schedule 55 to the Finance Act 2009 (c. 10) for continued failure to provide certain returns.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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