STATUTORY INSTRUMENTS

2025 No. 172

TAXES

The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2025

Made - - - -	*14th February 2025*
Laid before the House of Commons - - - -	*18th February 2025*
Coming into force - -	*11th March 2025*

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(**1**), and now exercisable by them(**2**), and section 135 of the Finance Act 2002(**3**).

Citation and commencement

1. These Regulations may be cited as the Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2025 and come into force on 11th March 2025.

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

2. The Income and Corporation Taxes (Electronic Communications) Regulations 2003(**4**) are amended as follows.

3. In regulation 1 (citation, commencement and interpretation), omit paragraph (2B).

4. In regulation 2 (scope of these Regulations), in paragraph (1)(a)—

(a) after paragraph (x), omit "or";

(b) after paragraph (xi), for "; and" substitute ", or

(**1**) 1999 c. 16. Section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21) and S.I. 2011/1043.

(**2**) 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).

(**3**) 2002 c. 23. Section 135 was amended by paragraph 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005, section 93(2) and (3) of the Finance Act 2007 (c. 11) and S.I. 2011/1043.

(**4**) S.I. 2003/282, amended by Group 1 of Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c. 2) and S.I. 2005/3338, 2009/3218, 2010/2942, 2014/489, 2023/221, 2023/813, 2024/320 and 2024/950.

"(xii) paragraph 6, 8 or 16 of Schedule 24, or paragraph 12 or 13 of Schedule 25, or paragraph 7, 9, 16 or 17 of Schedule 26, to the Finance Act 2021(**5**), except in relation to value added tax;".

5. In regulation 3 (use of electronic communications)—

(a) after paragraph (7), insert—

"(7A) Paragraph (7B) applies where—

(a) a person other than the Board uses electronic communications to deliver information to the Board, in a case falling within paragraph (2) or (2A) ("the relevant paragraph"), and

(b) one or more of the conditions mentioned in the relevant paragraph is not satisfied.

(7B) The conditions mentioned in the relevant paragraph are nevertheless to be treated as satisfied—

(a) if the Board is satisfied that the situation mentioned in paragraph (7A)(b) is not so significant as to undermine the purpose of the relevant paragraph, namely the delivery by approved electronic means of information of the type with which the relevant paragraph is concerned, or

(b) if the person had to make the delivery by a certain time and the Board is satisfied that the situation mentioned in paragraph (7A)(b) is the result of the person's reasonable attempt to make the delivery by that time or within any extra time allowed for the delivery.

(7C) In paragraph (7B)(b), "extra time" allowed for a delivery means any time, beyond that normally allowed for the delivery, in which the person making the delivery is allowed to do so—

(a) by the Board or an officer of the Board, where they have power to allow such time, or

(b) otherwise, by or under any enactment,

and includes any time at which the person is treated, for the purposes of any enactment and by reason of having an excuse (however described) for not having made the delivery, as not having failed to make the delivery or as not being liable to the consequences of such a failure.";

(b) omit paragraphs (8) and (9).

6. In regulation 5 (effect of delivering information by means of electronic communications), in paragraph (1), for the words after "satisfied", where it first appears, substitute "or, in the case of the conditions mentioned in regulation 3(2) or (2A), are treated under regulation 3(7B) as being satisfied.".

Penny Ciniewicz
Jonathan Athow
Two of the Commissioners for His Majesty's Revenue and Customs

14th February 2025

(**5**) 2021 c. 26.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income and Corporation Taxes (Electronic Communications) Regulations 2003 ("the 2003 Regulations").

Regulation 3 amends regulation 1 of the 2003 Regulations, omitting a definition which is no longer required as a result of changes made by these Regulations to regulation 3 of the 2003 Regulations.

Regulation 4 amends regulation 2(1) of the 2003 Regulations. It widens the application of the 2003 Regulations to include notifications given by His Majesty's Revenue and Customs in connection with penalties under the Finance Act 2021 for failure to make returns etc, for deliberately withholding information and for failure to pay tax.

Regulation 5 amends regulation 3 of the 2003 Regulations, replacing paragraphs (8) and (9) with new paragraphs (7A) to (7C). These paragraphs make provision about the satisfaction of the conditions for the electronic delivery of information for the purposes of regulations 3(2) and 3(2A).

Regulation 6 amends regulation 5 of the 2003 Regulations, which provides for the consequences of the electronic delivery of certain information. The amendment gives effect to the amendment of regulation 3 of the 2003 Regulations by regulation 5 of these Regulations.

A Tax Information and Impact Note covering this instrument will be published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins.