STATUTORY INSTRUMENTS

# 2026 No. 804

# TAXES

## The Digital Communications and Contact Details Regulations 2026

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| *Made - - - -* | *13th July 2026* |
| *Laid before the House of Commons - - - -* | *14th July 2026* |
| *Coming into force - -* | *3rd August 2026* |

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(**1**), and now exercisable by them(**2**), and section 261 of the Finance Act 2026(**3**).

## Part 1

### Citation, commencement and interpretation

**Citation and commencement**

**1.** These Regulations may be cited as the Digital Communications and Contact Details Regulations 2026 and come into force on 3rd August 2026.

**Interpretation**

**2.** In these Regulations—

"the 2003 Regulations" means the Income and Corporation Taxes (Electronic Communications) Regulations 2003(**4**);

"the Commissioners" has the same meaning as in section 261(6) of the Finance Act 2026;

(**1**) 1999 c. 16. Section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21), section 260(1) of the Finance Act 2026 (c. 11) 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**) 2026 c. 11.
(**4**) S.I. 2003/282, amended by Group 1 of Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c. 2), section 29(8) of the Finance Act 2025 (c. 8), S.I. 2005/3338, 2009/3218, 2010/2942, 2014/489, 2023/221, 813, 2024/320, 950 and 2025/172.

"default digital matter" means a default digital matter within the meaning of regulation 3(1);

"direction" means specific or general direction;

"HMRC" has the same meaning as in section 261(6) of the Finance Act 2026.

# Part 2

## Communicating digitally by default

### Default digital matters

**3.**—(1) The Commissioners may by direction specify that a taxation matter is a default digital matter.

(2) HMRC may use electronic communications in connection with a default digital matter unless the recipient—

(a) has notified HMRC of an election not to receive electronic communications in connection with that matter, and

(b) has not notified HMRC of the withdrawal of that election.

(3) The Commissioners may by direction make provision as to the form, content, timing and manner of notification of—

(a) an election under paragraph 2(a);

(b) a withdrawal under paragraph 2(b) of such an election.

(4) The Commissioners may by direction make provision, in connection with a relevant use of electronic communications by HMRC, as to the manner of proving for any purpose—

(a) whether such a use of electronic communications is to be taken to have resulted in the delivery of information;

(b) the time of such a delivery of information;

(c) the contents of the information so delivered.

(5) In paragraph (1), "taxation matter" has the same meaning as in section 261(6) of the Finance Act 2026.

(6) In paragraph (4), a use of electronic communications by HMRC is "relevant" if it is made—

(a) in pursuance of paragraph (2), and

(b) in connection with a default digital matter not falling within regulation 2(1)(a) of the 2003 Regulations (scope of these regulations).

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

**4.**—(1) The 2003 Regulations are amended as follows.

(2) In regulation 3 (use of electronic communications), in paragraph (1), after "regulation 2(1)", insert ", except for default digital matters within the meaning of regulation 3(1) of the Digital Communications and Contact Details Regulations 2026 (default digital matters),".

# Part 3

## Digital contact details

**Requirement to provide digital contact details**

**5.**—(1) A person who uses an online service provided by HMRC in connection with a default digital matter must—

(a) provide to HMRC such digital contact details(**5**) as the Commissioners may by direction specify in relation to the online service and the matter, and

(b) if the person ceases to use digital contact details provided to HMRC in pursuance of paragraph (a)—

(i) inform HMRC of that fact, and

(ii) provide to HMRC alternative digital contact details as specified under paragraph (a).

(2) The person must provide any information mentioned in paragraph (1)—

(a) in such form and manner, and

(b) at such time, including on a recurring basis,

as the Commissioners may by direction specify in relation to the online service and the matter.

(3) The Commissioners may by direction provide that a person who fails to comply with an obligation—

(a) to provide any information mentioned in paragraph (1), or

(b) to do so in accordance with paragraph (2),

may not use the online service in connection with the matter and such other matters as the direction may specify until the person provides the information to HMRC and does so in accordance with paragraph (2)(a).

(4) A direction under paragraph (3) may provide that the consequence under that paragraph of a person's failure does not arise where the Commissioners are satisfied that the person had a reasonable excuse for the failure.

*Jonathan Athow*
*Justin Holliday*
Two of the Commissioners of His Majesty's Revenue and Customs

13th July 2026

(**5**) "Digital contact detail" is defined in section 261(6) of the Finance Act 2026.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision about the use of electronic communications by His Majesty's Revenue and Customs ("HMRC") and the provision of digital contact details to HMRC by persons using online services provided by HMRC.

Part 1 contains provision about citation, commencement and interpretation.

Part 2 contains provision about matters in connection with which HMRC may, by default, communicate electronically. Regulation 3 defines a default digital matter, provides that (in connection with such a matter) HMRC may communicate electronically with a person who has not elected otherwise, makes provision about such election and makes evidential provision about HMRC's use of electronic communications in connection with default digital matters. Regulation 4 makes an amendment to the Income and Corporation Taxes (Electronic Communications) Regulations 2003 in consequence of regulation 3.

Part 3 makes provision requiring a person using an online service provided by HMRC in connection with a default digital matter to provide digital contact details to HMRC and, in the event that such details change, to provide alternative details. It also makes provision about the consequence of failing to do so.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 and is available on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.