

2009 No. 2050

INCOME TAX

The Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) (Amendment) Regulations 2009

Made - - - - *21st July 2009*
Laid before the House of Commons *23rd July 2009*
Coming into force - - *1st September 2009*

The Commissioners for Her Majesty's Revenue and Customs^(a) make the following Regulations in exercise of the powers conferred upon them by section 132 of the Finance Act 1999^(b).

Citation and commencement

1. These Regulations may be cited as the Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) (Amendment) Regulations 2009 and shall come into force on 1st September 2009.

Amendment of the Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) Regulations 2003

2.—(1) The Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) Regulations 2003^(c) are amended as follows.

(2) In regulation 2 (delivering information electronically about distributions, dividends, interest payments and associated tax credits) in paragraph (1) after “234A(2)” insert “or (3)”.

Dave Hartnett
Bernadette Kenny

21st July 2009

Two of the Commissioners for Her Majesty's Revenue and Customs

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- (a) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (b) 1999 c. 16. By virtue of section 133(2) of that Act, provision made in exercise of the power conferred by section 132 or section 133(1) has effect notwithstanding so much of any enactment as would (apart from the provision so made) require the delivery of information in a form or manner which would preclude the use of electronic communications for its delivery. Section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
- (c) S.I. 2003/3143.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) Regulations 2003 (S.I. 2003/3143) which authorise the electronic delivery of certain documents, required or permitted to be given under the Income and Corporation Taxes Act 1988 and regulations made under it.

These Regulations amend regulation 2 which authorises the electronic delivery of information about distributions required under section 234 and 234A of the Income and Corporation Taxes Act 1988, the amendment inserts a reference to section 234A(3) to apply these provisions where a payment of dividend or interest is made into a bank account or building society account held by a person.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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