STATUTORY INSTRUMENTS

2015 No. 1378

INHERITANCE TAX

The Inheritance Tax (Electronic Communications) Regulations 2015

Made - - - -	*9th June 2015*
Laid before the House of Commons - - - -	*11th June 2015*
Coming into force - -	*6th July 2015*

The Commissioners for Her 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**):

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Inheritance Tax (Electronic Communications) Regulations 2015 and come into force on 6th July 2015.

(2) In these Regulations—

"approved" means approved, for the purposes of these Regulations and for the time being, by means of a general or specific direction given by HMRC;

"HMRC" means the Commissioners for Her Majesty's Revenue and Customs;

"IHTA 1984" means the Inheritance Tax Act 1984(**3**);

"information delivered by means of electronic communications" includes information delivered to a secure mailbox; and

"official computer system" means a computer system maintained by or on behalf of HMRC—

(a) to send or receive information or payments; or

(b) to process or store information.

(3) In paragraph (2) "secure mailbox" means a facility or feature which—

(**1**) 1999 c. 16. Section 132(10) has been amended by section 406(1) of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21).

(**2**) 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, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**3**) 1984 c. 51.

(a) forms part of an official computer system; and

(b) can be accessed by an individual permitted to use electronic communications by an authorisation given by means of a direction by HMRC.

(4) References in these Regulations to information and to the delivery of information shall be construed in accordance with section 132(8) of the Finance Act 1999.

Scope of these Regulations

2.—(1) Subject to paragraph (2), these Regulations apply to—

(a) the delivery of information, to or by HMRC, the delivery of which is authorised or required by or under IHTA 1984; and

(b) the making of any payment or repayment of tax or other sums in connection with the operation of IHTA 1984.

(2) These Regulations do not apply to the delivery of information which is authorised or required by or under sections 222 to 223I of IHTA 1984(**4**).

Use of electronic communications

3.—(1) HMRC may only use electronic communications in connection with the matters referred to in regulation 2(1) if—

(a) the recipient has consented to HMRC using electronic communications in connection with those matters; and

(b) HMRC have not been notified that the consent has been withdrawn.

(2) HMRC may specify by specific or general direction the manner in which the consent may be provided and withdrawn, including the time from which the consent and withdrawal is to take effect.

(3) A person other than HMRC may only use electronic communications in connection with the matters referred to in regulation 2(1) if the conditions specified in paragraphs (4) to (7) are satisfied.

(4) The first condition is that the person is for the time being permitted to use electronic communications for the purpose in question by an authorisation given by means of a direction given by HMRC.

(5) The second condition is that the person uses—

(a) an approved method for authenticating the identity of the sender of the communication;

(b) an approved method of electronic communications; and

(c) an approved method for authenticating any information delivered by means of electronic communications.

(6) The third condition is that any information or payment sent by means of electronic communications is in a form approved for the purpose of these Regulations, and Extensible Business Reporting Language (XBRL), Inline XBRL and other electronic data handling techniques are among the forms that may be so approved.

Here "form" includes the manner in which the information is presented.

(7) The fourth condition is that the person maintains such records in written or electronic form as may be specified in a general or specific direction given by HMRC.

(**4**) Section 222 has been amended by section 200(1) and (3) of the Finance Act 1993 (c. 34); article 3 of, and paragraphs 108 and 115 of Schedule 1 to, S.I. 2009/56; and articles 5(1) and (3) of, and paragraph 167 of Schedule 1 to, S.I. 2009/1307. Section 223 has been substituted by, and sections 223A to 223I have been inserted by, article 3 of, and paragraphs 108, 116 and 117 of Schedule 1 to, S.I. 2009/56.

Use of intermediaries

4. HMRC may use intermediaries in connection with—

(a) the delivery of information or the making of payments or repayments by means of electronic communications in connection with the matters referred to in regulation 2(1), and

(b) the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

Effect of delivering information by means of electronic communications

5.—(1) Information to which these Regulations apply, and which is delivered by means of electronic communications, shall be treated as having been delivered, in the manner or form required by or under IHTA 1984 if, but only if, all the conditions imposed by—

(a) these Regulations,

(b) any other applicable enactment (except to the extent that the condition thereby imposed is incompatible with these Regulations), and

(c) any specific or general direction given by HMRC,

are satisfied.

(2) Information delivered by means of electronic communications shall be treated as having been delivered on the day on which the last of the conditions imposed as mentioned in paragraph (1) is satisfied.

This is subject to paragraphs (3) and (4).

(3) HMRC may by a general or specific direction provide for information to be treated as delivered upon a different date (whether earlier or later) than that given by paragraph (2).

(4) Information shall not be taken to have been delivered to an official computer system by means of electronic communications unless it is accepted by the system to which it is delivered.

Proof of content

6.—(1) A document certified by an officer of HMRC to be a printed-out version of any information delivered by means of electronic communications under these Regulations on any occasion shall be evidence, unless the contrary is proved, that that information—

(a) was delivered by means of electronic communications on that occasion; and

(b) constitutes the entirety of what was delivered on that occasion.

(2) A document purporting to be a certificate given in accordance with paragraph (1) shall be presumed to be such a certificate unless the contrary is proved.

Proof of sender or recipient

7. The identity of—

(a) the sender of any information delivered to an official computer system by means of electronic communications under these Regulations, or

(b) the recipient of any information delivered by means of electronic communications from an official computer system,

shall be presumed, unless the contrary is proved, to be the person recorded as such on an official computer system.