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STATUTORY INSTRUMENTS

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**2010 No. 2942**

**CORPORATION TAX**

**The Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2010**

*Made* - - - - 8th December 2010  
*Laid before the House of Commons* - - - - 10th December 2010  
*Coming into force* - - 4th January 2011

The Commissioners for Her Majesty's Revenue and Customs<sup>(1)</sup> make these Regulations exercising their powers in section 135 of the Finance Act 2002<sup>(2)</sup>.

1. These Regulations may be cited as the Income and Corporation Taxes (Electronic Communications) (Amendment) Regulations 2010 and come into force on 4th January 2011.

2.—(1) This regulation amends the Income and Corporation Taxes (Electronic Communications) Regulations 2003<sup>(3)</sup> as follows.

(2) After regulation 3(10), insert—

“(10A) Electronic communications need not be used to deliver a company tax return while the company required to deliver it by the notice mentioned in paragraph (10)—

- (a) has a liquidator appointed for the purposes of a creditors' voluntary winding up (within sections 90 and 100 of the Insolvency Act 1986<sup>(4)</sup> or Articles 76 and 86 of the Insolvency (Northern Ireland) Order 1989<sup>(5)</sup>);
- (b) has a liquidator provisionally appointed by a court (within section 135 of that Act or Article 115 of that Order);

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(1) Formerly the Commissioners of Inland Revenue, but section 135(1) of the Finance Act 2002 (c. 23) was amended in this respect by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 95(1)(a) and S.I. 2005/1126 (C. 51).

(2) 2002 c. 23; section 135 was amended by the Commissioners for Revenue and Customs Act 2005 (c. 11), Schedule 4, paragraph 95(1) and Schedule 2, paragraph 12(1) and S.I. 2005/1126 (C. 51), and by the Finance Act 2007 (c. 11), section 93.

(3) S.I. 2003/282, amended by S.I. 2005/3338, 2009/3218.

(4) 1986 c. 45; section 100 is amended by the Enterprise Act 2002 (c. 40), Schedule 17, paragraph 14 from a day as may be appointed by order made by statutory instrument under section 279 of the latter Act.

(5) S.I. 1989/2405 (N. I. 19); Article 86 is amended by S.I. 2005/1455 (N.I. 10), Schedule 2, paragraph 25 on a day as may be appointed by order under Article 1(3) of the latter instrument.

- (c) has a supervisor carrying out functions in relation to a company voluntary arrangement (within section 7(2) of or Schedule A1, paragraph 39(2) to that Act(6) or Article 20(2) of or Schedule A1, paragraph 49(2) to that Order(7));
  - (d) has a compromise or arrangement in effect (within Part 26 of the Companies Act 2006(8)); or
  - (e) is a limited liability partnership, and
    - (i) has a liquidator appointed, or
    - (ii) is the subject of a winding up order by the court, (within section 1273(4)(a) of the Corporation Tax Act 2009(9)).”.
- (3) After regulation 3(11), insert—
- “(12) The exceptions created by paragraphs (10) to (11) also apply in circumstances corresponding to those listed or described there but governed by the law of a place outside the United Kingdom.”.

*Steve Lamey  
Dave Hartnett*

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

8th December 2010

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(6) 1986 c. 45; section 7(2) was amended by the Insolvency Act 2000 (c. 39), Schedule 2, Part 1, paragraph 9(b); Schedule A1, paragraph 39(2) was inserted by Schedule 1, paragraph 4 to that latter Act. Both amendments commenced under S.I. 2002/2711 (C. 83).

(7) S.I. 1989/2405 (N.I. 19), amended by S.I. 2002/3152 (N.I. 6) (the amendments commenced under S.R. (N.I.) 2003 No 545 (C. 40)); there are other amending instruments but none is relevant (except as mentioned in footnote (e) on this page).

(8) 2006 c. 46; Part 26 (which comprises sections 895 to 901) entered force under S.I. 2007/3495 (C. 150), and was amended by S.I. 2008/948.

(9) 2009 c. 4. A limited liability partnership being wound up must make a company tax return instead of an income tax return, following the Corporation Tax Act 2009 (c. 4), section 1273(4)(a). (This though does not apply under section 1273(3)(b) if the winding up period follows a permanent cessation of trade or business with a view to profit, and is not unreasonably prolonged and is not for reasons connected with tax avoidance.)

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## EXPLANATORY NOTE

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

Those delivering company tax returns must use an approved method of electronic communications to do so, starting on 1 April 2011 for corporation tax return periods ending on 1 April 2010 or later. There are exceptions to this for companies subject to winding up orders, in administration, or in administrative receivership, and where the use is incompatible with religious beliefs<sup>(10)</sup>.

These Regulations amend the Income and Corporation Taxes (Electronic Communications) Regulations 2003<sup>(11)</sup> (S.I. 2003/282), creating more exceptions. These are for a company in a creditors' voluntary winding up, with a provisional liquidator appointed, with a company voluntary arrangement in place, or with a compromise or arrangement in place. There is also an exception for a limited liability partnership being wound up. The amendments also apply the exceptions to corresponding circumstances governed by the law of a place outside the United Kingdom.

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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<sup>(10)</sup> This all follows from regulations 3(2A), 3(10) and 3(11) of S.I. 2003/282, inserted by S.I. 2009/3218. (The religious beliefs in question are described in regulation 3(11).)

<sup>(11)</sup> Regulation 2 of this instrument inserts new regulations 3(10A) and 3(12) into S.I. 2003/282.