
STATUTORY INSTRUMENTS

2010 No. 2942

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

2.—(1) This regulation amends the Income and Corporation Taxes (Electronic Communications) Regulations 2003⁽¹⁾ 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⁽²⁾ or Articles 76 and 86 of the Insolvency (Northern Ireland) Order 1989⁽³⁾);
- (b) has a liquidator provisionally appointed by a court (within section 135 of that Act or Article 115 of that Order);
- (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⁽⁴⁾ or Article 20(2) of or Schedule A1, paragraph 49(2) to that Order⁽⁵⁾);
- (d) has a compromise or arrangement in effect (within Part 26 of the Companies Act 2006⁽⁶⁾); 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⁽⁷⁾).”

(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.”

(1) S.I. 2003/282, amended by S.I. 2005/3338, 2009/3218.
(2) 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.
(3) 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.
(4) 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).
(5) 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).
(6) 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.
(7) 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.)

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
