

**Directions under regulation 3 of the Income and Corporation Tax (Electronic Communications) Regulations 2003 (S.I. 2003/282) and prescribing of electronic returns under sections 8(1H), 8A(1F) and 12AA(5E) of the Taxes Management Act 1970 (c. 9)**

*Individuals, Trustees and Partnerships – returns under sections 8, 8A or 12AA of the Taxes Management Act 1970*

The Commissioners for Her Majesty's Revenue and Customs hereby direct that a person or trustee who is required to deliver information in response to a notice under sections 8, 8A or 12AA of the Taxes Management Act 1970 ("the relevant information") is authorised to do so over the Internet using the Self Assessment Online service.

The Commissioners further direct that—

- (a) the methods approved by them for—
  - (i) authenticating the identity of the person sending the relevant information, and
  - (ii) the delivery of the relevant information; and
- (b) the form approved by them in which the relevant information is to be delivered;

are the methods and form set out, at the time of, and for the purposes of, the delivery of the relevant information, in the terms and conditions for use of the Self Assessment Online service, on the HMRC website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)).

The Commissioners further direct that the method approved by them for authenticating the relevant information is completion of the declaration contained in the electronic return to confirm that the information is correct and complete to the best of the knowledge and belief of the person delivering the information.

*Agents acting on behalf of Individuals, Trustees and Partnerships – returns under sections 8, 8A or 12AA of the Taxes Management Act 1970*

The Commissioners for Her Majesty's Revenue and Customs hereby direct that an agent who delivers information on behalf of a person or trustee who is required to deliver information in response to a notice under sections 8, 8A or 12AA of the Taxes Management Act 1970 ("the relevant information") is authorised to do so over the Internet using the Self Assessment Online service.

The Commissioners further direct that—

- (a) the methods approved by them for—
  - (i) authenticating the identity of the person sending the relevant information, and
  - (ii) the delivery of the relevant information; and
- (b) the form approved by them in which the relevant information is to be delivered;

are the methods and form set out, at the time of, and for the purposes of, the delivery of

the relevant information, in the terms and conditions for use of the Self Assessment Online service, on the HMRC website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)).

The Commissioners further direct that the method approved by them for authenticating the relevant information is—

- (a) the completion of the declaration contained in the electronic return; and
- (b) the completion of the following procedure before the information is sent—
  - (i) the making, by the agent, of a copy (electronic or paper) of the information, and
  - (ii) the confirmation to the agent, by the individual or trustee, that the information is correct and complete to the best of the knowledge and belief of the individual or trustee (as the case may be).

The confirmation mentioned in paragraph (b)(ii) must be in writing, but may be given in electronic or non-electronic form.

#### *Electronic Returns*

The Commissioners further direct that the electronic return prescribed for the purposes of each of sections 8, 8A and 12AA of the Taxes Management Act 1970 is an electronic return delivered using the Self Assessment Online service.

#### *Revocations*

The following directions are revoked—

Date	Description
3 July 2000	Directions under regulation 3 of the Income Tax (Electronic Communications) Regulations 2000
21 August 2001	Directions under regulation 3 of the Income Tax (Electronic Communications) Regulations 2000

#### *Commencement*

These directions have effect from 6 April 2008.

*Dave Hartnett*  
*Mike Hanson*

4th April 2008

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