

Directions under regulations 3(5) and 9(3) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378)

These Directions apply in relation to the delivery of information by and to the Commissioners for Her Majesty's Revenue and Customs in relation to the matters referred to by regulation 2(1) of the Inheritance Tax (Electronic Communications) Regulations 2015.

1. Authenticating the identity of the sender

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the method approved by them for authenticating the identity of the person sending information to HMRC is the use of a User ID and password issued by the Government Gateway service for Income Tax Self-Assessment.

2. Authenticating information delivered by means of electronic communications

The Commissioners for Her Majesty's Revenue and Customs hereby direct that the method approved by them for authenticating any information delivered by means of electronic communications is as follows:

Information delivered by an agent

An agent delivering information on behalf of another person confirms that the following procedure has been completed before the information is submitted:

- (i) the agent makes a copy (electronic or paper) of the information, and
- (ii) the agent obtains, from the person on whose behalf the information is sent, approval that the information is correct and complete to the best of the knowledge and belief of that person.

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

3. Commencement and revocation of previous directions

(a) These Directions have effect from 2 November 2015.

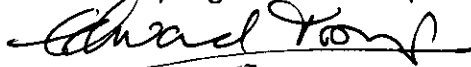
(b) The Commissioners of Her Majesty's Revenue and Customs hereby direct that from 2 November 2015 the following provisions of the Directions under regulations 3(2), (4) to (7) and 9(3) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378) made on 31 July 2015 shall cease to have effect:

- (i) Direction 4;

(ii) Direction 6, in so far as it applies to an agent delivering information on behalf of another person.

Signature

The Commissioners of Her Majesty's Revenue and Customs make these directions in relation to matters referred to in regulation 2(1) of the Inheritance Tax (Electronic Communications) Regulations 2015 (S.I. 2015/1378).



23 October 2015



26 October 2015

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