

Income Tax (Electronic Service) Regulations 2018

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No. S 408

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (ELECTRONIC SERVICE) REGULATIONS 2018

In exercise of the powers conferred by section 8A(13) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Electronic Service) Regulations 2018 and come into operation on 18 June 2018.

Definitions

2. In these Regulations —

“document” means a notice, direction or other document, which may be served by the Comptroller on any person under the Act;

“general notice” means a notice (by any means) for the general information of the

public, of the Comptroller’s proposal to serve one or more documents on specified persons through the electronic service in a trigger year and every subsequent year;

“notice of consent”, in relation to a specified person, means a notice given by the person to the Comptroller consenting to the service on the person through the electronic service (in a trigger year and every subsequent year), of every document specified in a notice of intention given to the person or in a general notice, as the case may be;

“notice of intention” means a notice of the Comptroller’s intention to serve one or more documents on a specified person through the electronic service in a trigger year after the expiry of the opt-out period set out in the notice, and in every subsequent year;

“notice of refusal”, in relation to a specified person, means a notice given by the person to the Comptroller refusing the service on the person through the electronic service (in a trigger year and every subsequent year), of every document specified in a notice of intention given to the person or in a general notice, as the case may be;

“opt-out period” means the period in which a notice of refusal is to be given by a specified person to the Comptroller;

“specified person” means a person who has been assigned an account with the electronic service;

“trigger year” means 2018 or a subsequent year.

Service through electronic service

3.—(1) Subject to paragraphs (2) and (3), the Comptroller may, in a trigger year and every subsequent year, serve a document on a specified person through the electronic service only if —

- (a) the Comptroller gives a notice of intention to the person in the trigger year or an earlier trigger year, and after the expiry of the opt-out period set out in the notice; or
- (b) the Comptroller gives a general notice in the trigger year or an earlier trigger year, and after the Comptroller receives a notice of consent from the person.

(2) Subject to paragraph (3), the Comptroller must not serve a document on the specified person through the electronic service if the Comptroller receives a notice of refusal from the person, unless the Comptroller subsequently receives a notice of consent