

L.N. 138 of 2007

**INCOME TAX MANAGEMENT ACT
(CAP. 372)**

**Electronic Communications (Income Tax)
(Amendment) Regulations, 2007**

IN virtue of the powers conferred by article 58(b) of the Income Tax Management Act, hereinafter referred to as “the Act”, the Prime Minister and Minister of Finance has made the following regulations:–

Title.

1. The title of these regulations is the Electronic Communications (Income Tax) (Amendment) Regulations, 2007 and they shall be read and construed as one with the Electronic Communications (Income Tax) Regulations, 2002, hereinafter referred to as “the principal regulations”.

L.N. 232 of 2002.

Amends regulation 2 of the principal regulations.

2. Regulation 2 of the principal regulations shall be amended as follows:

(a) in the definition “tax representative”, for the words “regulation 3;” there shall be substituted the words “regulation 3:”; and

(b) immediately at the end of the definition “tax representative”, there shall be added the following proviso:

“Provided that a person can act as a tax representative, notwithstanding that he is not a tax practitioner, where he is:

(a) a payer as defined in the Final Settlement System (FSS) Rules and registered under regulation 6A who files the tax return on behalf of employees that are in possession of an employment license issued under the Immigration Act; or

(b) an advocate registered under regulation 6A who files a declaration in lieu of a tax return on behalf of a licensed shipping organisation as regulated by the Merchant Shipping (Taxation And Other Matters Relating To Shipping Organisations) Regulations, 2004.”.

L.N. 224 of 2004.

3. Regulation 3 of the principal regulations shall be amended as follows: Amends regulation 3 of the principal regulations.

(a) in paragraph (a), for the words “article 10 of the Act”, there shall be substituted the words “articles 10 or 24A of the Act or article 27D(2) of the Income Tax Act”;

(b) in paragraph (c), for the words “electronic communications.”, there shall be substituted the words “electronic communications;”;

(c) immediately after paragraph (c), there shall be added the following new paragraphs:

“(d) the making and delivery to the Commissioner of any form as may be specified in Schedule H, using electronic communications;

(e) the making and delivery to the Commissioner of any form as may be prescribed under the Income Tax Acts or the Duty on Documents and Transfers Act, as may be specified in Schedule I using electronic communications.”.

4. For regulation 4 of the principal regulations there shall be substituted the following: Substitutes regulation 4 of the principal regulations.

“Application. **4.** (1) The provisions of regulation 3(a) and (b) shall apply to:

(a) companies as defined in the Income Tax Act and trusts as defined in the Trusts and Trustees Act;

(b) individuals in possession of an electronic identity (eID) issued by or on behalf of Government; and

(c) individuals who appoint a tax representative to act on their behalf.

(2) (a) The provisions of regulation 3(c) shall apply to any person who is a payer as defined in the Final Settlement System (FSS) Rules;

(b) The provisions of regulation 3(d) shall apply to any trustee of a trust as defined in the Trusts and Trustees Act; and

(c) The provisions of regulation 3(e) shall apply to any person or firm practicing as notary public under the Notarial Profession and Notarial Archives Act.

(3) A return of income made in terms of article 10 of the Act by any company to which these regulations apply and which is benefiting from any fiscal incentive specified in Schedule G, or any other legislation making it compulsory to file electronically, shall be considered as made and delivered to the Commissioner only if submitted in accordance with regulation 3(a) of these regulations.”.

Amends regulation 6 of the principal regulations.

5. Regulation 6 of the principal regulations shall be amended as follows:

(a) in subregulation (1), for the words “may authorize a tax practitioner to act as his tax representative on his behalf” there shall be substituted the words “may authorize a tax representative to act on his behalf”;

(b) in subregulation (2), immediately after the words “prescribed in Schedule B”, there shall be added the words “in the case of tax practitioners acting as tax representatives and on the form prescribed in Schedule J in the case of other tax representatives identified under these regulations”; and

(c) in subregulation (3), the words “tax practitioner at a time to act as his” shall be deleted, and for the words “service referred to in regulation 3(a)” there shall be substituted the words “services referred to in regulations 3(a) and 3(b)”.

Substitutes regulation 6A of the principal regulations.

6. For regulation 6A of the principal regulations there shall be substituted the following:

“Registration for certain services.

6A. (1) A person to whom regulation 4(2)(a) applies shall register for such service by filling and delivering to the Commissioner the form prescribed in Schedule F.

(2) A person to whom regulation 4(2)(b) applies shall register for such service by filling and delivering to the Commissioner the form prescribed in Schedule K.

(3) A person to whom regulation 4(2)(c) applies shall register for such service by filling and delivering to the Commissioner the form prescribed in Schedule L.

(4) A person who is a tax representative but who is not a tax practitioner under these regulations shall register by filling and delivering to the Commissioner the form prescribed in Schedule M.”.

7. Regulation 9 of the principal regulations shall be amended as follows: Amends regulation 9 of the principal regulations.

(a) in sub-regulation (2), for the words “Income Tax Management Act.” there shall be substituted the words “Income Tax Management Act.”; and

(b) immediately after sub-regulation (2) there shall be added the following proviso:

“Provided that, without prejudice to the foregoing, in the case of -

(a) a company carrying on banking business under the Banking Act,

(b) a company carrying on the business of insurance under the Insurance Business Act,;

(c) a company which is owned and controlled, directly or indirectly, by such company referred to in paragraphs (a) and (b) hereof,

any such company shall deliver to the Commissioner a paper copy of the audited financial statements within forty-eight hours of filing an electronic tax return.”.

8. In Schedule B to the principal regulations, in the section titled “Facility”, for the words “to company’s payments” there shall be substituted the words “to person’s payments” and for the words “to Amends Schedule B to the principal regulations.

company's tax return" there shall be substituted the words "to person's tax return".

Amends Schedule G to the principal regulations.

9. In Schedule G to the principal regulations, for the words "(Regulation 4(2))" there shall be substituted the words "(Regulation 4(3))".

Adds new Schedules H to M to the principal regulations.

10. The new Schedules H, I, J, K, L and M to these regulations shall be added at the end of Schedule G to the principal regulations.

SCHEDULE H

(Regulation 3(d))

List of forms that may be completed and delivered under these regulations

1. Forms for registration of trusts by trustees (Form Trusts 01) and the return in respect of gains on transfer of beneficial interest (Form Trusts 02) that are required to be submitted under the provisions of the regulation 2 and 3 of the Trusts (Income Tax) Regulations.

SCHEDULE I

(Regulation 3(e))

List of forms that may be completed and delivered under these regulations

1. Form Trusts 06 as approved by the Commissioner that is required to be submitted under the provisions of the Trusts (Income Tax) Regulations.
2. The First Schedule to the Duty on Documents and Transfers Rules, as approved by the Commissioner.

(Regulation 6(2))

SCHEDULE J



Inland Revenue

Authorisation of tax representative

Employment Number (where applicable)

Tax Reference No

PE Number (where applicable)

ROC Number (where applicable)

This authorisation applies to a person appointing a tax representative to act on his behalf with respect to the electronic services and facilities provided by the Commissioner of Inland Revenue. This authorisation supersedes any earlier authorisation submitted to the Commissioner of Inland Revenue.

I, _____ (enter name)

as legal representative of
(where applicable)

enter company/firm name

authorise
identified by the Commissioner of Inland
Revenue as

_____ (tax representative name)

_____ (tax representative number)

to act on my behalf in connection with the electronic services and facilities provided by the Commissioner of Inland Revenue as indicated below. I assume full responsibility for the information submitted.

Applicable to persons to whom paragraph (a) of the proviso to the definition of "tax representative" in the Electronic Communications (Income Tax) Regulations applies

Tick (✓) where applicable

Service

☐

Filing of income tax return

☐

Filing of PT Reduction Form

Tick (✓) where applicable

Facility

☐

Access (view only) to payments and tax statements

☐

Access (view only) to tax return submission status

☐

Access (view only) to payments of FSS tax and Social Security Contributions

Count of services or facilities authorised in this section ☐

Applicable to persons to whom paragraph (b) of the proviso to the definition of "tax representative" in the Electronic Communications (Income Tax) Regulations applies

Tick (✓) where applicable

Service

☐

Filing of Declaration in lieu of tax return on behalf of a licensed shipping organisation

Tick (✓) where applicable

Facility

☐

Access (view only) to tax return submission status

Count of services or facilities authorised in this section ☐

(To receive electronic confirmation of the authority and similar correspondence, indicate e-mail address: _____)

Signature _____ Date _____

Name in full _____ ID No. _____

SCHEDULE K

(Regulation 6A(2))

**Registration for a service**

Tax Reference Number

ROC Number (where applicable)

Inland Revenue

This registration applies to a person who wishes to submit Trusts forms electronically through the internet using the service provided by the Commissioner of Inland Revenue. (The person may also nominate the employees/officials using this service.)

I _____ (enter name)

on behalf of _____ (enter name of Firm, where applicable)
hereby apply to register with the Commissioner of Inland Revenue to submit Trusts forms electronically through the internet as specified in Regulation 3 (d),

and I hereby appoint

_____ (enter name, email and ID)

to act as access manager to the electronic service by other users within the firm.

I indicate the following as additional users (*maximum two*):

User full name	Email address	Reference Number (ID)
1		
2		

Signature _____ Date _____

Full Name _____ ID No. _____

SCHEDULE L

(Regulation 6A(3))



Inland Revenue

Registration for a service

Tax Reference Number

ROC Number (where applicable)

This registration applies to a person or firm practicing as notary public under the Notarial Profession and Notarial Archives Act who wishes to submit forms electronically through the internet using the service provided by the Commissioner of Inland Revenue. (The person may also nominate the employees/officials using this service.)

I _____ (enter name)

on behalf of _____ (enter name of firm, where applicable)
hereby apply to register with the Commissioner of Inland Revenue in connection with the
electronic service through the internet as specified in regulation 3(e),

and I hereby appoint

(enter name, email and ID
No., where applicable)

to act as manager of access to the electronic service by other users within the firm.

I indicate the following as additional users (maximum two): (where applicable)

User full name	Email address	Reference Number (ID)
1		
2		

Signature _____ Date _____

Full Name _____ ID No. _____

SCHEDULE M

(Regulation 6A(4))



Registration for a service

Tax Reference Number

ROC Number (where applicable)

P E Number (where applicable)

Inland Revenue

This registration applies to a person who is a tax representative but who is not a tax practitioner under these regulations.

I

(enter name)

on behalf of _____ (enter name of firm, where applicable)
 hereby apply to register with the Commissioner of Inland Revenue for the electronic services provided through the internet as indicated below:

Tick where applicable	Service
☐	Submission of tax return on behalf of employees that are in possession of an employment license issued under the Immigration Act; or
☐	Submission of declaration in lieu of a tax return on behalf of a licensed shipping organisation as regulated by the Merchant Shipping (Taxation and other matter relating to shipping organisations) Regulations.

(The person may also nominate the employees/officials using this service.)

Furthermore, I hereby appoint

(enter name, email and ID No.)

to act as access manager to the electronic service by other users within the firm.

I indicate the following as additional users (maximum two):

User full name	Email address	Reference Number (ID)
1		
2		

Signature _____

Date _____

Full Name _____

ID No. _____