

L.N. 284 of 2016

**COMMISSIONER FOR REVENUE ACT
(CAP. 517)**

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

Electronic Communications Rules, 2016

BY VIRTUE of the powers conferred by article 6 of the Commissioner for Revenue Act, hereinafter referred to as "the Act", and by article 48 and 58 of the Income Tax Management Act, the Minister for Finance has made the following rules:-

1. The title of these rules is the Electronic Communications Rules. Citation.

2. In these rules, unless the context otherwise requires - Interpretation.

"guidelines" means guidelines published by the Commissioner for the purpose of these rules on the official website of a revenue department;

"statutory document" means a return, notice, declaration, statement or any other communication or form, whether prescribed or not, that may be furnished or is required to be furnished to the Commissioner in terms of any law;

and other terms and expressions have the same meaning as that assigned to them in the Act or in the relative revenue Act.

3. (1) The Commissioner may, by means of guidelines, establish procedures for the electronic submission of any statutory documents, including the electronic format of any such documents, and for related electronic communications. Procedures for electronic communications

(2) Guidelines may be made in one or more sets and published on the official website of one or more revenue departments, and different sets may be published on the official websites of different revenue departments.

(3) The Commissioner may, in the same manner, at any time change or suspend in full or in part the procedures established in the guidelines.

Time limits.

4. Subject to the provisions of rule 6, any time limit laid down in a revenue Act for the submission of a statutory document is also the time limit within which that document may be submitted electronically:

Provided that the Commissioner may, by means of guidelines, allow a time limit for the electronic submission of a statutory document that is longer than the corresponding time limit laid down in the relative revenue Act.

Validity of the submission of statutory documents.

5. Subject to the provisions of rule 6, and except as may be otherwise provided in guidelines:

(a) when a person submits the electronic format of a statutory document electronically in accordance with the procedures set out in guidelines and within the time limit that is applicable in accordance with rule 4, he shall be deemed to have validly submitted that statutory document for the purpose of the relative revenue Act;

(b) the valid submission of the electronic format of a statutory document shall relieve that person from the obligation to submit any statement or other document that is otherwise required by the relative revenue Act to be submitted together with the paper format of that document.

Request for the submission of the paper format of statutory documents.

6. When the electronic format of a statutory document has been submitted by or on behalf of any person, the Commissioner may request that person to submit, within a period of not less than forty-eight hours but in any case by a date that is not earlier than the last day of the period allowed by the relative revenue Act for the submission of the paper format of that document -

(a) the paper format of that document;

(b) any statement or other document that is required by the relative revenue Act to be submitted together with the paper format of that document;

(c) any information that is required in terms of the relative revenue Act to be included in the paper format of that document or in any such attachment;

and that statutory document shall not be deemed to have been validly submitted unless and until such request is complied with.

Electronic communications by the Commissioner.

7. When a person has communicated electronically with the Commissioner on any matter using the procedures established for the

purpose of these rules, the Commissioner may communicate with that person electronically in connection with that matter, and any such communication by the Commissioner shall be deemed to have been validly made for the purposes of the relative revenue Act.

8. When a person authorises another person to communicate with the Commissioner on his behalf in accordance with procedures established for the purpose of these rules and that authorisation has not been revoked -

Electronic communications by or with authorised representatives.

(a) any electronic communication made by the authorised person in accordance with those procedures shall be deemed, for the purposes of the relative revenue Act, to be a communication made by the person who gave that authorisation; and

(b) any communication made by the Commissioner with the authorised person in accordance with rule 7 shall be deemed, for the purpose of the relative revenue Act, to be a communication with the person who gave that authorisation.

9. Nothing in these rules shall be construed as empowering the Commissioner:

Limitations of the powers of the Commissioner.

(a) to impose a time limit for the submission of the electronic format of a statutory document that is shorter than that provided for in the relative law for the submission of that statutory document;

(b) to require a person to provide information that he is not required to provide in terms of any revenue Act or any other law except as may be reasonably necessary for the management and the security of the electronic communication system.

10. Nothing in these rules or in guidelines shall be construed as validating or invalidating any electronic communication that is outside the scope of those guidelines.

Non-applicability of these rules and of the guidelines to other communications

11. The data recorded on the system used or recognised by the Commissioner for the purpose of electronic communications to which these rules refer shall constitute conclusive evidence as to:

Recorded data to constitute conclusive evidence.

(a) the identity of the sender of that communication;

(b) the identity of the receiver of that communication;

(c) the contents of that communication;

(d) the delivery of the communication;

(e) the date and time of the delivery of the communication:

Provided that this rule shall not apply when it is proved that, on account of any technical default in the said system, the relevant data is not retrievable or is incomplete or is not reliable.

Amends the Tax Refunds and Registration Procedure Rules.
S.L. 372.25

12. In rule 9 of the Tax Refunds and Registration Procedure Rules, for the words "Electronic Communications (Income Tax) Regulations" there shall be substituted the words "Electronic Communications Rules prescribed under the Commissioner for Revenue Act".

Revokes the Electronic Communications (Income Tax) Regulations.
S.L. 372.23

13. The Electronic Communications (Income Tax) Regulations are hereby revoked.

