

# **Goods and Services Tax (Electronic Service) Regulations 2019**

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**No. S 189**

### **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

### **GOODS AND SERVICES TAX (ELECTRONIC SERVICE) REGULATIONS 2019**

In exercise of the powers conferred by section 42(13) of the Goods and Services Tax Act, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Goods and Services Tax (Electronic Service) Regulations 2019 and come into operation on 1 April 2019.

#### **Definitions**

2. In these Regulations —

“document” means a notice, direction, order, permit, receipt 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 2019 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