

Property Tax (Electronic Service) Regulations 2017

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definitions

3 Service through electronic service

No. S 596

PROPERTY TAX ACT (CHAPTER 254)

PROPERTY TAX (ELECTRONIC SERVICE) REGULATIONS 2017

In exercise of the powers conferred by section 66(13) of the Property Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Property Tax (Electronic Service) Regulations 2017 and come into operation on 25 October 2017.

Definitions

2. In these Regulations —

“document” includes a notice and an order;

“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 2017 and every subsequent year;

"notice of consent", in relation to a specified person, means a notice given by the person to the Comptroller or Chief Assessor (as the case may be) consenting to the service on the person through the electronic service (in 2017 and every subsequent year), of every document 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 2017 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 or Chief Assessor (as the case may be) refusing the service on the person through the electronic service (in 2017 and every subsequent year), of every document in a notice of intention given to the person or in a general notice (as the case may be);

"specified person" means a person who has been assigned an account with the electronic service.

Service through electronic service

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

- (a) the Comptroller gives a notice of intention to the person and after the expiry of the opt-out period set out in the notice; or
- (b) the Comptroller gives a general notice 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 from the person.

- (3) Where the Comptroller receives the notice of refusal from the specified person —
- (a) after the expiry of the opt-out period set out in the notice of intention given to the person; or
 - (b) after having received a notice of consent from the person,