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STATUTORY INSTRUMENTS

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**2003 No. 2718**

**TAXES**  
**ELECTRONIC COMMUNICATIONS**

The Petroleum Revenue Tax (Electronic  
Communications) Regulations 2003

*Made* - - - - 23rd October 2003  
*Laid before the House of*  
*Commons* - - 23rd October 2003  
*Coming into force* 13th November 2003

THE PETROLEUM REVENUE TAX (ELECTRONIC  
COMMUNICATIONS) REGULATIONS 2003

PART 1

Introduction

1. Citation, commencement and interpretation
2. Scope

PART 2

Electronic Communications — General Provisions

3. Restriction on the use of electronic communications
4. Use of intermediaries

PART 3

Electronic Communications— Evidential Provisions

5. Effect of delivering information by means of electronic communications
  6. Proof of content
  7. Proof of sender or recipient
  8. Information delivered electronically on another's behalf
  9. Proof of delivery of information
  10. Use of unauthorised means of electronic communications
- Signature

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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SCHEDULE — Information permitted to be delivered to the Board by means of electronic communications

1. A return by a participator under paragraph 2 of Schedule...
2. A return by a responsible person under paragraph 5 of...
3. An election by a responsible person under paragraph 1 of...
4. A claim made by a responsible person for expenditure under...
5. A claim made by a participator for expenditure under paragraph...
6. A claim by a participator for under paragraph 1 of...
7. A notice by a responsible person under paragraph 1 of...
8. A claim by a participator under paragraph 4 of Schedule...
9. A statement of tax payable on account under section 1...
10. A notice to the Board of the transfer of an...
11. A return by a participator under section 62(4) of the...
12. An election by a participator under section 65 of the...
13. A participator's undertaking under regulation 5(5) of the Oil Taxation...
14. An election under regulation 6 of the Oil Taxation (Gas...

Explanatory Note