
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the electronic delivery of certain types of information to or by the Commissioner of Inland Revenue (“the Board”) in connection with petroleum revenue tax.

Regulation 1 provides for the citation, commencement and interpretation of the Regulations.

Regulation 2 limits the scope of the Regulations to the delivery of information in, or in connection with, the claims, elections, notices and returns specified in the Schedule.

Regulation 3 sets out the conditions under which the Board and others may use electronic communications for the purposes mentioned in regulation 2.

Regulation 4 permits the Board to use intermediaries for the purposes of electronic delivery of information and payments under the specified provisions, and authorises them to require others to do so.

Regulations 5 to 10 provide evidential rules in connection with the use of electronic communications for the purposes of the specified provisions.