

**2003 No. 2718**

**TAXES**

**ELECTRONIC COMMUNICATIONS**

**The Petroleum Revenue Tax (Electronic Communications)  
Regulations 2003**

<i>Made</i> - - - -	<i>23rd October 2003</i>
<i>Laid before the House of Commons</i>	<i>23rd October 2003</i>
<i>Coming into force</i> - -	<i>13th November 2003</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 132 of the Finance Act 1999(a), hereby make the following Regulations:

**PART 1**

**Introduction**

**Citation, commencement and interpretation**

**1.**—(1) These Regulations may be cited as the Petroleum Revenue Tax (Electronic Communications) Regulations 2003 and shall come into force on 13th November 2003.

(2) In these Regulations—

“the Act” means the Oil Taxation Act 1975 and references, without more, to a numbered section or Schedule are to the section of, or Schedule to, the Act bearing that number;

“approved” means approved, for the purposes of these Regulations and for the time being, by means of a general or specific direction of the Board;

“the Management Act” means the Taxes Management Act 1970(b);

“the Board” means the Commissioners of Inland Revenue;

“field” means an oil field as defined in Schedule 1(c);

“official computer system” means a computer system maintained by or on behalf of the Board—

(a) to send or receive information, or

(b) to process or store information;

“participator” has the meaning given in section 12; and

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(a) 1999 c. 16: petroleum revenue tax is under the care and management of the Board by virtue of paragraph 1 of Schedule 2 to the Oil Taxation Act 1975 (c. 22).

(b) 1970 c. 9.

(c) Schedule 1 was amended by paragraph 7(5) of Schedule 4 to the Petroleum Act 1998 (c. 17).

“responsible person” has the meaning given in paragraph 4 of Schedule 2.

(3) References in these Regulations to information and to the delivery of information shall be construed in accordance with section 132(8) of the Finance Act 1999.

### **Scope**

2. These Regulations apply for the purposes of delivering information in, or in connection with, the claims, elections, notices and returns specified in the Schedule to these Regulations.

## **PART 2**

### **Electronic Communications — General Provisions**

#### **Restriction on the use of electronic communications**

3.—(1) The Board may only use electronic communications in connection with the matters referred to in regulation 2 if—

- (a) the recipient has indicated that he consents to the Board using electronic communications in connection with those matters; and
- (b) the Board have not been informed that that consent has been withdrawn.

(2) A person other than the Board may only use electronic communications in connection with the matters referred to in regulation 2 if the conditions specified in paragraphs (3) to (6) are satisfied.

(3) The first condition is that the person is for the time being permitted to use electronic communications for the purpose in question by a general or specific direction of the Board.

(4) The second condition is that the person uses—

- (a) an approved method for authenticating the identity of the sender of the communication;
- (b) an approved method of electronic communications; and
- (c) an approved method for authenticating any information delivered by means of electronic communications.

(5) The third condition is that any information sent by means of electronic communications is in a form approved.

Here “form” includes the manner in which the information is presented.

(6) The fourth condition is that the person maintains such records in written or electronic form as may be specified in a general or specific direction of the Board.

#### **Use of intermediaries**

4. The Board may use intermediaries in connection with—

- (a) the delivery of information by means of electronic communications in connection with the matters referred to in regulation 2, and
- (b) the authentication or security of anything transmitted by such means,

and may require other persons to use intermediaries in connection with those matters.

## PART 3

### Electronic Communications— Evidential Provisions

#### **Effect of delivering information by means of electronic communications**

5.—(1) Information to which these Regulations apply, and which is delivered by means of electronic communications, shall be treated as having been delivered, in the manner or form required by any provision of the Act or the Management Act which applies of the purpose of petroleum revenue tax(a) if, but only if, all the conditions imposed by—

- (a) these Regulations,
- (b) any other applicable enactment (except to the extent that the condition thereby imposed is incompatible with these Regulations), and
- (c) any specific or general direction given by the Board,

are satisfied.

(2) Information delivered by means of electronic communications shall be treated as having been delivered on the day on which the last of the conditions imposed as mentioned in paragraph (1) is satisfied.

This is subject to paragraphs (3) and (4).

(3) The Board may by a general or specific direction provide for information to be treated as delivered upon a different date (whether earlier or later) than that given by paragraph (2).

(4) Information shall not be taken to have been delivered to an official computer system by means of electronic communications unless it is accepted by the system to which it is delivered.

#### **Proof of content**

6.—(1) A document certified by an officer of the Board to be a printed-out version of any information delivered by means of electronic communications under these Regulations on any occasion shall be evidence, unless the contrary is proved, that that information—

- (a) was delivered by means of electronic communications on that occasion; and
- (b) constitutes the entirety of what was delivered on that occasion.

(2) A document purporting to be a certificate given in accordance with paragraph (1) shall be presumed to be such a certificate unless the contrary is proved.

#### **Proof of sender or recipient**

7. The identity of—

- (a) the sender of any information delivered to an official computer system by means of electronic communications under these Regulations, or
- (b) the recipient of any information delivered by means of electronic communications from an official computer system,

shall be presumed, unless the contrary is proved, to be the person recorded as such on an official computer system.

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(a) See the Table in paragraph 1 of Schedule 2 to the Act. The Table was amended by Part 9 of Schedule 14 to the Finance Act 1988 (c. 39), Part 10 of Schedule 17 to the Finance Act 1989 (c. 26), section 109 of the Finance Act 1991 (c. 31), paragraph 6 of Schedule 16 to the Finance (No. 2) Act 1992 (c. 48), Part 4 of Schedule 23 to the Finance Act 1993 (c. 34) and paragraph 18(a) of Schedule 1, and the relevant entry in Schedule 2, to S.I. 1994/1813.

### **Information delivered electronically on another's behalf**

8. Any information delivered by an approved method of electronic communications on behalf of any person shall be deemed to have been delivered by him unless he proves that it was delivered without his knowledge or connivance.

### **Proof of delivery of information**

9.—(1) The use of an authorised method of electronic communications shall be presumed, unless the contrary is proved, to have resulted in the delivery of information—

- (a) in the case of information falling to be delivered to the Board, if the delivery of the information has been recorded on an official computer system; and
- (b) in the case of information falling to be delivered by the Board, if the despatch of that information has been recorded on an official computer system.

(2) The use of an authorised method of electronic communications shall be presumed, unless the contrary is proved, not to have resulted in the delivery of information—

- (a) in the case of information falling to be delivered to the Board, if the delivery of the information has not been recorded on an official computer system; and
- (b) in the case of information falling to be delivered by the Board, if the despatch of that information has not been recorded on an official computer system.

(3) The time of receipt of any information sent by an authorised means of electronic communications shall be presumed, unless the contrary is proved, to be that recorded on an official computer system.

### **Use of unauthorised means of electronic communications**

10.—(1) Paragraph (2) applies to information which is required to be delivered to the Board in connection with the matters mentioned in regulation 2.

(2) The use of a means of electronic communications, for the purpose of delivering any information to which this paragraph applies, shall be conclusively presumed not to have resulted in the delivery of that information, unless—

- (a) that means of electronic communications is for the time being approved for delivery of information of that kind; and
- (b) the sender is approved for the use of that means of electronic communications in relation to information of that kind.

23rd October 2003

*Nick Montagu*  
*Helen Ghosh*  
Two of the Commissioners of Inland Revenue

## 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).
2. A return by a responsible person under paragraph 5 of Schedule 2(b).
3. An election by a responsible person under paragraph 1 of Schedule 5.
4. A claim made by a responsible person for expenditure under paragraph 2 of Schedule 5(c).
5. A claim made by a participator for expenditure under paragraph 1 of Schedule 6(d).
6. A claim by a participator for under paragraph 1 of Schedule 7(e) for the allowance of expenditure of any of the classes mentioned in that paragraph.
7. A notice by a responsible person under paragraph 1 of Schedule 8.
8. A claim by a participator under paragraph 4 of Schedule 8(f) for the allowance under section 6 of an unrelievable field loss.
9. A statement of tax payable on account under section 1 of the Petroleum Revenue Tax Act 1980(g).
10. A notice to the Board of the transfer of an interest in a field under paragraph 3 of Schedule 17 to the Finance Act 1980(h).
11. A return by a participator under section 62(4) of the Finance Act 1987(i).
12. An election by a participator under section 65 of the Finance Act 1987 for the allowance of expenditure as mentioned in subsection (1) of that section.
13. A participator's undertaking under regulation 5(5) of the Oil Taxation (Gas Banking Schemes) Regulations 1982(j) in connection with an application under regulation 5(2) of those Regulations.
14. An election under regulation 6 of the Oil Taxation (Gas Banking Schemes) Regulations 1982(k).

For the purpose of this paragraph, regulation 6(2) of the 1982 Regulations shall have effect, in relation to an election which is made electronically, as if for "signed" there were substituted "authenticated in such manner as the Board may approve".

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- (a) Paragraph 2 was amended by paragraphs 4 and 5 of Part 2 of Schedule 13 to the Finance Act 1983, paragraph 13 of Schedule 10 and Part 10 of Schedule 16 to, the Finance Act 1987 (c. 16), section 187(1) of the Finance Act 1993, paragraph 2 of Schedule 23 to the Finance Act 1994 (c. 9), paragraph 7(6) of Schedule 4 to the Petroleum Act 1998 and section 102(1) of the Finance Act 1999.
- (b) Paragraph 5 was amended by section 10(4) of the Oil Taxation Act 1983 (c. 56), section 101(4) of the Finance (No. 2) Act 1987 (c. 51), section 187(1) of the Finance Act 1993 and section 102(2) of the Finance Act 1999.
- (c) Paragraph 2 was amended by section 107 of the Finance Act 1991 and section 102(4) of the Finance Act 1999.
- (d) Paragraph 1 was amended by section 40(2) of the Finance Act 1983 (c. 28), section 122(5) of the Finance Act 1990 (c. 29) and section 102(5) of the Finance Act 1999.
- (e) Paragraph 1 was amended by paragraph 6 of Part 2 of Schedule 8 and Part 3 of Schedule 10 to the Finance Act 1983, paragraph 6 of Part 2 of Schedule 8, paragraph 6 of Part 3 of Schedule 10 and paragraph 5 of Part 2 of Schedule 13 to the Finance Act 1987 and section 122(6) of the Finance Act 1990.
- (f) Paragraph 4 was amended by section 147 of and Part 9 of Schedule 29 to the Finance Act 1995 (c. 4).
- (g) 1980 c. 1. There are amendments to section 1 which are not relevant for present purposes.
- (h) 1980 c. 48.
- (i) Section 62(4) was amended by section 102(6) of the Finance Act 1999.
- (j) S.I. 1982/92. Regulation 5 was amended by regulation 4 of S.I. 1982/1858.
- (k) Regulation 6 has been amended by regulation 4 of S.I. 1982/1858.

## **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.



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STATUTORY INSTRUMENTS

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