



Statutory Document No. 643/08

ELECTRONIC TRANSACTIONS ACT 2000

ELECTRONIC TRANSACTIONS (AMENDMENT) REGULATIONS 2008

Approved by Tynwald 18th November 2008

Coming into operation 30th November 2008

In exercise of the powers conferred on the Department of Trade and Industry by section 8(1) of the Electronic Transactions Act 2000¹ and of all other enabling powers, the following Regulations are hereby made:—

1. Citation and commencement

These Regulations may be cited as the Electronic Transactions (Amendment) Regulations 2008 and, subject to section 13(1) of the Act, shall come into operation on 30th November 2008.

2. Amendment of S.D. 157/07

For the Schedule to the Electronic Transactions Regulations 2007² (as referred to in regulation 4 of those Regulations) substitute the following schedule—

SCHEDULE

BODY	EXTENT
Customs and Excise Division, the Treasury	The submission of value added tax returns and the receipt of payments in respect of value added tax, with effect from 30 April 2007 onwards.

¹ 2000 c.8

² S.D. 157/07

<p>Customs and Excise Division, the Treasury. (cont.)</p>	<p>The payment of any Customs and Excise liability from 31 August 2008.</p>
<p>Income Tax Division, the Treasury</p>	<ol style="list-style-type: none"> 1. The submission of a remittance card and payment by an employer, sub-contractor or third party payer. 2. The payment of any money owed to the Treasury and the Income Tax Division (within the meaning of the Income Tax Act 1970)³. 3. The submission of corporate taxpayers' returns with an accounting period ending on 6 April 2007 or later. 4. The submission of an Income Tax Instalment Payments Employee Commencing Certificate. 5. The submission of an Income Tax Instalment Payments Employee Leaving Certificate. 6. The submission of details of taxable payments in accordance with section 78 of the Income Tax Act 1970. 7. The submission of information to be exchanged and retention tax paid to and from EU Member States under Income Tax (Retention of Tax and Exchange of

³ XXI p.260

Income Tax Division, the Treasury (Cont.)	<p>Information) (Temporary Taxation) order 2005-SD150/05</p> <p>8. The submission of individual taxpayers' returns for the income tax year ending 5 April 2009 and subsequent years.</p> <p>9. The submission of employers' annual returns and supporting documents T9, T13 and T14 for the income tax year ending 5 April 2009 and subsequent years.</p>
Department of Local Government and the Environment	The submission of notification of project forms required under regulation 7 of the Construction (Design and Management) Regulations 2003 ⁴ .
The General Registry	The submission of registration forms and other documents to the Land Registry required under the Land Registration Act 1982 ⁵ and the Land Registry Rules 2000 ⁶ (as amended).
Manx Electricity Authority	<p>The submission of Preliminary Enquiry Forms (PEF) either for the supply of electricity to a property or for the modification of an existing supply</p> <p>The provision of plans, drawings, documentation or information in support of or relating to a PEF.</p>

⁴ S.D. 878/03

⁵ 1982 c.7

⁶ S.D. 588/00

Manx Electricity Authority (Cont.)	The payment of energy bills. The submission of billing enquiries or complaints, either by email or through the Authority's website.
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MADE 12th September 2008.

SECRETARY MTH.

Minister for Trade and Industry

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations substitute the schedule to the Electronic Transactions Regulations 2007 (“the 2007 Regulations”). The schedule is referred to in regulation 4 of the 2007 Regulations, which provides a limited exception for specified public authorities from the temporary exemption for communications etc. to public authorities contained in regulation 4 of the Electronic Transactions (General) Regulations 2000⁷.

The effect of these Regulations is that sections 4 to 6 of the Electronic Transactions Act 2000 are not temporarily disapplied (and therefore do apply) in the case of a requirement or permission to give information (section 4), a requirement to give a signature (section 5) or a requirement or permission to produce a document (section 6) to a public authority specified in the schedule or a person acting on behalf of an authority so specified. However, sections 4 to 6 only apply to the extent provided in column 2 of the substituted schedule.

⁷ S.D. 529/00