

[Legal Notice No. 23]

SALES TAX (ELECTRONIC TAX SYSTEM) REGULATIONS 2018

Table of provisions

Part 1	Preliminary matters	1
1	Citation	1
2	Commencement	1
3	Definitions	1

SALES TAX (ELECTRONIC TAX SYSTEM) REGULATIONS 2018

In exercise of the powers conferred by section 31 of the *Sales Tax Act* (Cap. 125), the Minister for Finance and Treasury makes the following Regulations:

Part 1 Preliminary matters

1 Citation

These Regulations may be cited as the Sales Tax (*Electronic Tax System*) Regulations 2018.

2 Commencement

These Regulations commence on publication in the *Gazette*.

3 Definitions

In these Regulations:

“electronic tax system” means a procedure established by the Commissioner for the doing of anything required or permitted to be done by the Act in relation to the furnishing of tax returns or other documents and their payments and for the payment or refund of any taxes;

“electronic tax assessment” means an assessment issued under the Act by way of electronic means;

“user identification name” means the taxpayer selected user name which identifies that taxpayer’s account in the electronic tax system.

4 Application of Regulations

These regulations apply to furnishing and servicing of tax returns or other documents and payment or refund of any taxes required under the Act.

5. Directions for electronic tax system

- (1) The Commissioner may make directions for:
 - (a) lodging of a registration application;
 - (b) registration of tax payers;
 - (c) issuing and cancellation of user identification names and passwords to registered users;
 - (d) a process to validate the identity of a registered user and link them to their taxpayer identification number (TIN);
 - (e) those tax returns and other documents that may be transmitted through the electronic notice system, including the form and manner in which they are to be transmitted;
 - (f) amendments to the electronic forms or documents;
 - (g) payment of tax;
 - (h) refund of tax;
 - (i) service of any document by the Commissioner;
 - (j) the doing of any other act or thing that is required or permitted to be done under tax law;
 - (k) the use of the electronic tax system, including the procedure applicable if there is a malfunction in the system;
 - (l) the use of symbols, codes, abbreviations, or other notations to represent any information required; and
 - (m) any other matters for the better provision of the electronic tax system.
- (2) A registered user may furnish a tax return or other document to the specified online account of a registered user.
- (3) The Commissioner may serve a document to the official email account of a registered user.
- (4) If a tax return or other document furnished to the account of the Commissioner using the user identification name and password of the registered user the tax return or other document is presumed to be made by the registered user.

- (5) A document transmitted through electronic means, is admissible in evidence and assumed to be the accurate transmitted form, including its contents for the purposes of tax law unless proven otherwise.
- (6) Where an assessment is issued under the Act, any notification of such an assessment may be made in an electronic format with a reference to the taxpayer's TIN.
- (7) A person furnishing an electronic tax return or other document on behalf of another person must not disclose the contents of the tax return or document, without the prior consent to the Commissioner.
- (7) The Commissioner may direct a person to do anything in regulation 5(1) through the use of a computer system or mobile electronic device.
- (8) The Commissioner may do anything referred to in regulation 5(1) electronically through the use of a computer system or a mobile electronic device.
- (9) A person who lodges tax return and pays tax through electronic means, must continue in this manner unless the Commissioner authorises a new method for lodgement and payment.

MADE IN HONIARA this fourth day of March, 2018.

HON. MANASSEH DAMUKANA SOGAVARE
Minister for Finance and Treasury
