



Statutory Document No. 157/07

THE ELECTRONIC TRANSACTIONS ACT 2000

**THE ELECTRONIC TRANSACTIONS REGULATIONS 2007**

*Approved by Tynwald*                      *21<sup>st</sup> March 2007*

*Coming into operation*                      *31<sup>st</sup> March 2007*

In exercise of the powers conferred on the Department of Trade and Industry by sections 1(3) and 8(1) of the Electronic Transactions Act 2000<sup>1</sup> 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 Regulations 2007 and subject to section 13(1) of the Act, shall come into operation on the 31<sup>st</sup> March 2007.

**2. Amendment of the principal Regulations**

In regulation 4(4) of the Electronic Transactions (General) Regulations 2000<sup>2</sup> for "1<sup>st</sup> November 2007" substitute "1st April 2010".

**3. Revocation**

The Electronic Transactions (General) (Amendment) Regulations 2005<sup>3</sup> are revoked.

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<sup>1</sup> 2000 c.8

<sup>2</sup> SD 529/00

<sup>3</sup> SD 607/05

**4. Exception from Regulation 4 of the Principal Regulations**

Regulation 4 of the Electronic Transactions (General) Regulations 2000 does not apply to those bodies listed in column 1 of the Schedule, to the extent specified in column 2 of the Schedule.

**SCHEDULE**

<b>BODY</b>	<b>EXTENT</b>
Customs and Excise Division	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
Income Tax Division	<ol style="list-style-type: none"><li>1. The submission of a remittance card and payment by an employer, sub-contractor or third party payer.</li><li>2. The payment of any money owed to the Treasury and the Income Tax Division (within the meaning of the Income Tax Act 1970<sup>4</sup>).</li><li>3. The submission of corporate taxpayer's returns with an accounting period ending on 6 April 2007 or later.</li><li>4. The submission of non-corporate taxpayer's returns (within the meaning of the Income Tax Act 1970) for a year of assessment ending 5 April 2007 and subsequent years.</li></ol>

<sup>4</sup> XXI p.260.

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 <sup>5</sup> .
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MADE 11 / 10 / 2007

*David Clegg MBE*

Minister for Trade and Industry

EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend regulation 4 of the Electronic Transactions (General) Regulations 2000. Regulation 4 provides a temporary exemption for public authorities from sections 4, 5 and 6 of the Electronic Transactions Act 2000, which enables information etc. to be given by means of electronic communications. The exemption is extended from 1<sup>st</sup> November 2007 to 1<sup>st</sup> April 2010.

These Regulations also provide a limited exception for specified public authorities, from the temporary exemption contained in regulation 4 of the Electronic Transactions (General) Regulations 2000.

<sup>5</sup> SD 878/03