

**ELECTRONIC COMMUNICATIONS AND TRANSACTIONS  
(PROCESSING OF RECORDS FOR TAX PURPOSES)  
NOTICE, 2021**

**Arrangement of Paragraphs**

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**ELECTRONIC COMMUNICATIONS AND TRANSACTIONS  
ACT  
(CHAPTER 337A)**

**ELECTRONIC COMMUNICATIONS AND TRANSACTIONS  
(PROCESSING OF RECORDS FOR TAX PURPOSES)  
NOTICE, 2021**

In exercise of the powers conferred by section 3(2) of the Electronic Communications and Transactions Act (*Ch. 337A*), the Minister makes the following Notice —

**1. Citation and commencement.**

- (1) This Notice may be cited as the Electronic Communications (Processing of Records for Tax Purposes) Notice, 2021.
- (2) This Notice shall come into force on the 1<sup>st</sup> day of July, 2021.

**2. Issue, receipt and processing of records by electronic means by specified public bodies for tax purposes.**

The Minister hereby indicates that —

- (a) the Department of Inland Revenue;
- (b) the Customs Department;
- (c) any other agency under the Ministry of Finance; or
- (d) any other public body collecting revenue on the part of the government,

may issue, receive and otherwise process by electronic means, any record prescribed under any law under which taxes or revenue are authorised to be collected.

**Made this                      day of    , 2021.**

**MINISTER RESPONSIBLE FOR ELECTRONIC COMMERCE**

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