DRAFT REGULATIONS:

REGULATIONS PRESCRIBING ELECTRONIC SERVICES FOR PURPOSE OF DEFINITION OF “ELECTRONIC SERVICES” IN SECTION 1 OF VALUE-ADDED TAX ACT, 1991

31 July 2020

Proposed Regulations prescribing electronic services for purpose of definition of “Electronic Services” in section 1 of Value-Added Tax Act, are hereby published for comment.
SCHEDULE

Definitions


Amendment of regulation 1 of the Regulations

2. Regulation 1 of the Regulations is hereby amended—
   (a) by the insertion of the following definition:
       “content” means the signals, writing, images, sounds or information of any kind that are transmitted, emitted or received by a telecommunications service.
   (b) by the substitution for the definition of “telecommunications services” of the following definition:
       “telecommunications services” means the transmission, emission or reception, and the transfer or assignment of the right to use capacity for the transmission, emission or reception, of signals, writing, images, sounds or information of any kind by wire, cable, radio, optical or other electromagnetic system, or by a similar technical system, and includes access to global information networks but does not include the content of the telecommunication.

Short title

3. These Regulations are called the Electronic Services Regulations.