

Use of electronic service

106. (1) The Director General may assign to any person—

- (a)* an authentication code; and
- (b)* an account with the electronic service,

in order to use the electronic service provided under section 166 of the Act subject to the terms and conditions as the Director General may determine.

(2) Any person assigned by the Director General an authentication code under subregulation (1) shall be a registered user and he—

- (a)* shall acknowledge receipt of the authentication code;
- (b)* shall ensure that his authentication code is kept confidential; and
- (c)* shall not disclose his authentication code to any unauthorized person.

(3) An electronic notice made and transmitted under the Act by a registered user shall be deemed to have satisfied the requirement for filing, lodgement or submission if such notice is transmitted to the Director General in such manner as determined under this Part.