



**REVENUE ADMINISTRATION (AMENDMENT)  
ACT, 2011**

*(Act 6 of 2011)*

*I assent*

A handwritten signature in black ink, appearing to read "Michel".

J. A. Michel  
President

*7th July, 2011*

**AN ACT to amend the Revenue Administration Act  
(Act 27 of 2009).**

**ENACTED** by the President and the National Assembly.

1. This Act may be cited as the Revenue Administration (Amendment) Act, 2011.

Amendment of  
Act 27 2009

2. The Revenue Administration Act 2009 is hereby amended as follows —

- (a) in section 2 —
  - (i) by amending paragraph (d) in the definition “Reviewable decision” by placing a full stop after the word “legislation” and repealing all words thereafter;
  - (ii) by amending in the definition “self-assessment” by repealing the bracket and figure “(1)”;
- (b) in section 44, by repealing in subsection (2) the words “the extended due date.”;
- (c) in section 45, by repealing subsections (2) and (3);
- (d) in section 46 —
  - (i) by repealing in subsection (1) the word “A” and substituting therefor the word “Any” and repealing the words “is guilty of” and substituting therefor the words “commits”;
  - (ii) by repealing in subsection (1) paragraph (b) the brackets ( ) and figure 4;
- (e) in section 47 —
  - (i) by repealing in subsection (1) the word “A” and substituting the word “Any” and repealing in subsection (1) paragraph (c) the words “is guilty of”

word "good" between the words "and" and "character";

(iii) by repealing in subsection (6) (b) the words "good fame" and comma after the word integrity" and inserting the word "good" between the words "and" and "character";

(p) in section 84 —

(i) by repealing in subsection (5) (a) and (b) the word "member" and substituting therefor the word "partner" wherever it appears in the subsection;

(ii) by repealing in subsection (5) (b) the words "good fame" and comma after the word "integrity" and inserting the word "good" between the words "and" and "character";

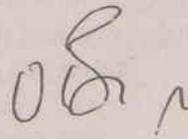
(iii) by repealing in subsection (6) (b) the words "good fame" and comma after the word integrity" and inserting the word "good" between the words "and" and "character";

(q) in section 91 —

(i) by repealing the words "A person" and substituting therefor the words "Any person" and repealing the words "is guilty of" and substituting the word "commits" wherever it appears in the section;

- (ii) by repealing in subsection (3) the figure "1,000,000" and substituting therefor the figure "250,000";
- (r) in section 93(1) by repealing the words "is not required." and placing a full stop after the word "Gazette";
- (s) in section 98—
  - (i) repealing in subsection (2) (a) the words "the Seychelles Business Number of the supplier" and substituting therefor the words "the Tax Identification Number";
  - (ii) by repealing after "(2) (f)" the figure and bracket "(2)" and renumber the paragraphs "(2), (3), (4), (5)" as "(3), (4), (5), (6)" respectively.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 28th June, 2011.



Veronique Bresson  
Clerk to the National Assembly

- and substituting therefor the word “commits”;
- (ii) by repealing in subsection (2) the word “A” and substituting the word “Any” and repealing the words “is guilty of” and substituting the word “commits”;
- (f) in section 48, by repealing the word “A” and substituting therefor the word “Any” and repealing the words “is guilty of” and substituting the words “commits”;
- (g) in section 49 —
- (i) by repealing in subsection (1) the word “A” and substituting therefor the word “Any” and repealing the words “is guilty of” and substituting therefor the words “commits”;
  - (ii) by repealing in subsection (2) the word “A” and substituting therefor the word “Any” and repealing the words “is guilty of” and substituting therefor the word “commits” and repealing the figure “1,000,000” and substituting therefor the figure and “100,000”;
  - (iii) by repealing in subsection (4) the word “A” and substituting therefor the word “Any” and repealing the words “is guilty of” and substituting therefor the word “commits”;
  - (iv) by repealing in subsection (5) the word “A” and substituting therefor the word

“Any” and by repealing the words “guilty of” and substituting therefor the word “Commits” and by repealing the figure “5,000,000” and substituting therefor the figure “500,000”;

- (h) in section 50, by repealing the word “A” and substituting the word “Any” and by repealing the words “is guilty of” and substituting the word “commits”;
- (i) in section 51, by repealing the word “A” and substituting the word “Any” and by repealing the words “is guilty of” and substituting the word “commits”;
- (j) in section 52, by repealing the word “A” and substituting the word “Any” and by repealing the words “is guilty of” and substituting the word “commits”;
- (k) by repealing section 71 and substituting therefor following—

“71.(1) The Minister shall appoint a Chairperson and 3 other Members to serve on a part time or full time basis on the Revenue Tribunal, who shall have special knowledge, experience or skills relevant to the functions of the Revenue Tribunal or in the field of customs or revenue.

(2) The names of the Chairperson and Members shall be published in the gazette.

(3) The Chairperson and Members

shall hold office for a term of three years and may be eligible for reappointment for another term.

(4) The Chairperson or a Member who has a material pecuniary, or other interest in any proceedings shall disclose the interest in any proceedings that could conflict with the proper performance of the function and not take part in the proceedings.

(5) The terms and conditions of the appointment and the allowances of the Chairperson and Members shall be prescribed by the Minister.

(6) The Minister shall by notice in writing, terminate the office of the Chairperson or any Member, who—

- (a) has or acquired a criminal record;
- (b) becomes an undischarged bankrupt;
- (c) is unable to perform the duties of office due to ill health or has engaged in misconduct;
- (d) becomes employed as a revenue officer; or
- (e) resigns by notice in a writing to the Minister.

(7) The Chairperson or any

Member of the Revenue Tribunal shall not be liable for any action or suit for any act done or omitted to be done in the bona fide execution of the duties in pursuance of this Act, rules or regulations made there under.”

- (l) in section 75, by repealing subsections (3), (9) and (10) and renumbering the subsections consecutively;
- (m) in section 76—
  - (i) by repealing in subsection (3) the words “proceed with an application or”;
  - (ii) by inserting in subsection (4) between the words “apply” and “to” the words “on reasonable grounds”;
- (n) in section 79, by repealing the word “A” and substituting therefor the word “Any” and by repealing the words “is guilty of” and substituting the word “commits” wherever it appears in the section;
- (o) in section 83 —
  - (i) by repealing in subsection (5) (a) and (b) the word “member” wherever it appears and substituting therefor the word “partner”;
  - (ii) by repealing in subsection (5) (b) the words “good fame” and comma after the word “integrity” and inserting the