

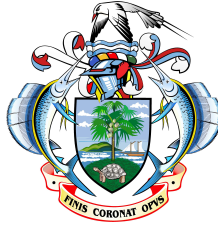
**REVENUE ADMINISTRATION (AMENDMENT) ACT, 2023**

*(Act 31 of 2023)*

**ARRANGEMENT OF SECTIONS**

**SECTIONS**

1. Short title
2. Amendment of section 2
3. Amendment of section 94
4. Insertion of section 94A



**REVENUE ADMINISTRATION (AMENDMENT) ACT, 2023**

*(Act 31 of 2023)*



*I assent*

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

Wavel Ramkalawan  
President

*19<sup>th</sup> December, 2023*

**AN ACT TO AMEND THE REVENUE ADMINISTRATION ACT (CAP 308).**

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

**Short title**

**1.** This Act may be cited as the Revenue Administration (Amendment) Act, 2023.

## Amendment of section 2

2. Section 2 of the Revenue Administration Act (Cap 308) in this Act referred to as the “principal Act” is amended by inserting after the definition of “electronic record” the following definition —

“electronic signature” means a digital signature as prescribed under Section 3 of the Electronic Transactions Act, 2001, or an electronic ID with an email, password and security pin;”.

## Amendment of section 94

3. Section 94 of the principal Act is amended by substituting the full stop after the word “Commission” for a comma and inserting thereafter the following words —

“or submitted electronically through the electronic service established by the Commissioner General.”.

## Insertion of section 94A

4. The principal Act is amended by inserting after section 94 the following section —

### “Manner of signing documents

**94A.** An application, notice or other document referred to in section 94 shall be signed using either a wet signature or an electronic signature.”.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 12<sup>th</sup> December, 2023.



Mrs. Tania Isaac  
Clerk to the National Assembly