

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2023

(Bill No. 30 of 2023)

OBJECTS AND REASONS

The object of this Bill is to amend the Revenue Administration Act (Cap 308) in order to prescribe for electronic filings of documents through the Seychelles Revenue Commission's Tax Management System platform as one of the manners of lodging relevant documents and to provide for taxpayers to affix their signature to the record using either a wet signature or an electronic signature.

Dated this 6th day of December, 2023.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**

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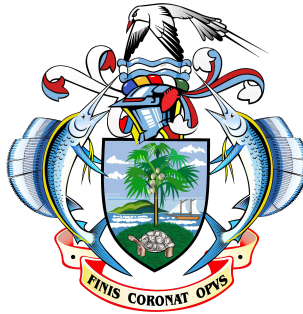
ARRANGEMENT OF SECTIONS

SECTIONS

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

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2023

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A BILL

FOR

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 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 Revenue Administration Act (Cap 308) in this Act referred to as 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.”.