



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

(Act 16 of 2011)

I assent

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

J. A. Michel
President

21st December, 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. Short title

Amendment of
Act 27 of 2009

2. The Revenue Administration Act, 2009 is hereby amended—

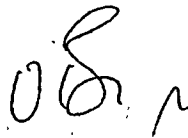
(i) in section 2 by adding after the definition “tax payer” the following—

“tax agreement or treaty” means any agreement or treaty between the Government of Seychelles and the Government of one or more countries for the avoidance of double taxation and prevention of fiscal evasion with respect to taxes or exchange of information on tax matters.

(ii) in section 33 by inserting in subsection (1) between the word “law” and comma (,) the following words “or for carrying out obligation under a tax agreement or treaty”;

(iii) in section 34 by inserting in subsection (1) between the word “law” and comma (,) the following words “or for carrying out obligation under a tax agreement or treaty”;

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 9th December, 2011.



Veronique Bresson
Clerk to the National Assembly