



**REVENUE ADMINISTRATION (AMENDMENT)
ACT, 2015**

(Act 3 of 2015)

I assent



**J. A. Michel
President**

3rd May, 2015

AN ACT to amend the Revenue Administration Act, 2009.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Revenue Administration (Amendment) Act, 2015. Short title

2. The Revenue Administration Act, 2009 is hereby amended by inserting in Part XVI - Final Provisions before section 99, the following section—

Power to enter into tax agreement or treaty relating to tax compliance

“98A.(1) The Minister may, for and on behalf of the Government of Seychelles, enter into a tax agreement or treaty relating to international tax compliance and avoidance and prevention of fiscal evasion with respect to taxes or exchange of information on tax matters.

(2) The Minister may authorise in writing a public officer to perform his or her functions under subsection (1).

(3) Where a tax agreement or treaty has been entered into under subsection (1), the Minister shall, by regulation, declare that the tax agreement or treaty specified in the regulations has been entered into and the tax agreement or treaty shall have effect in relation to matters under any revenue law.

(4) The Minister may make regulations for, or in connection with, the giving effect to the tax agreement or treaty entered into under subsection (1).

(5) The regulations made under subsection (4) may, in particular—

(a) authorise the Revenue Commissioner to require any prescribed person to provide any information (including any information relating to any class or category of other

persons as may be prescribed) in his or her possession or control;

(b) require the information be provided at such times and in such form and manner as may be prescribed;

(c) impose obligations on any prescribed person;

(d) make provisions (including imposition of penalties) for contravention of or non-compliance with the regulations;

(e) contain incidental, supplemental, transitional, or savings provision.”

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 14th April, 2015.



Ms. Shelda Commettant
Acting Clerk to the National Assembly