

**REVENUE ADMINISTRATION (AMENDMENT) BILL, 2025**

*(Bill No. 18 of 2025)*

**EXPLANATORY STATEMENT OF THE OBJECTS AND REASONS  
FOR THE BILL**

The object of this Bill is to amend the Revenue Administration Act (*Cap. 308*) to empower the Commissioner General to impose an administrative penalty on a person who fails to comply with a notice issued under section 34 of the Act.

Section 34 empowers the Commissioner General to require any person, by written notice, to furnish information, attend and give evidence, or produce documents and records for the purposes of administering any revenue law or fulfilling an obligation under a tax treaty or agreement.

Currently, while failure to comply with such a notice constitutes an offence under section 47(1)(vi), the Act does not presently provide a non-criminal enforcement mechanism in such cases.

This leaves the Seychelles Revenue Commission with a complicated multi-agency process involving investigations by the Police and prosecutorial discretion by the Attorney General's Office. The lengthy nature of this process weakens the deterrent effect and causes significant delays, especially with regards to access to relevant information, which has been highlighted in the international standard for Exchange of Information on Request (EOIR) Report by the OECD as a compliance risk.

To address these challenges, it has been recommended that administrative sanctions is introduced under section 34 as a more flexible and efficient enforcement tool, without resorting to criminal prosecution in every instance.

**Dated this 28<sup>th</sup> day of July, 2025.**

**AHMED AFIF  
VICE-PRESIDENT**

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**ARRANGEMENT OF SECTIONS**

**SECTIONS**

1. Short title
2. Amendment of section 34

# REVENUE ADMINISTRATION (AMENDMENT) BILL, 2025

*(Bill No. 18 of 2025)*



**A BILL**

**FOR**

**AN ACT TO AMEND THE REVENUE ADMINISTRATION ACT (CAP. 308) TO PROVIDE FOR THE IMPOSITION OF ADMINISTRATIVE PENALTIES ON A PERSON FOR FAILURE TO COMPLY WITH A NOTICE REQUIRING THE FURNISHING OF INFORMATION, GIVING OF EVIDENCE, OR PRODUCTION OF DOCUMENTS FOR THE PURPOSES OF ADMINISTERING A REVENUE LAW OR FULFILLING AN OBLIGATION UNDER A TAX TREATY OR AGREEMENT.**

**ENACTED BY THE PRESIDENT AND THE NATIONAL ASSEMBLY**

## **Short title**

**1.** This Act may be cited as the Revenue Administration (Amendment) Act, 2025.

## Amendment of section 34

2. Section 34 of the Revenue Administration Act (*Cap.308*) is amended by inserting the following new subsection immediately after subsection(3) —

- “(3A)(a) Where the Commissioner General is satisfied that a person has contravened the provisions of this section, the Commissioner General may impose an administrative penalty not exceeding SCR 250,000 in respect of each contravention on that person.
- (b) The Commissioner General shall take into consideration one or more of the following factors in considering the imposition of a penalty under paragraph (a) —
- (i) the nature and seriousness of the contravention;
  - (ii) the need to ensure strict compliance with this Act and to penalise and deter contraventions;
  - (iii) whether the person has previously contravened any provision of this Act;
  - (iv) whether the contravention was deliberate, reckless or caused by negligence;
  - (v) whether any loss or damage has been sustained by third parties as a result of the contravention;
  - (vi) any financial benefit or gain derived from the contravention; and
  - (vii) any other matter the Commissioner General considers appropriate.
- (c) Where an administrative penalty is imposed under this subsection, the Commissioner General shall serve a written notice on the person —

- (i) specifying the amount of the penalty in respect of each contravention, provided that the amount shall not exceed SCR 250,000 per contravention;
  - (ii) stating the grounds for the imposition, including the matters considered in paragraph (b); and
  - (iii) requiring payment of the penalty within a period, as specified in the notice, having regard to the circumstances of the contravention.
- (d) A person who is aggrieved by a decision of the Commissioner General to impose an administrative penalty under this subsection may lodge an objection in accordance with section 15.
- (e) During the determination of the objection lodged under paragraph (d), the period specified by the Commissioner General for payment of the penalty shall be suspended.
- (f) Where the Commissioner General determines that the objection is frivolous or vexatious, the person who lodged the objection may be ordered to pay reasonable costs or interest, as may be determined by the Commissioner General, on the penalty amount.
- (g) Where an administrative penalty has been imposed under this section, no prosecution shall be instituted under section 47(1)(vi) in respect of the same contravention.”