

**REVENUE ADMINISTRATION (AMENDMENT) ACT, 2021**

*(Act 22 of 2021)*

**ARRANGEMENT OF SECTIONS**

**Sections**

1. Short title
2. Amendment of section 41
3. Amendment of section 45





**REVENUE ADMINISTRATION (AMENDMENT) ACT, 2021**

*(Act 22 of 2021)*



*I assent*

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

Wavel Ramkalawan  
President

*24th June, 2021*

**AN ACT to amend the Revenue Administration Act, 2009 (Cap. 308).**

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

**Short title**

**1.** This Act may be cited as the Revenue Administration (Amendment) Act, 2021.

**Amendment of section 41**

2. Section 41 of the Revenue Administration Act, 2009 (Cap. 308) (hereinafter referred to as the “principal Act”) is amended by —

- (a) renumbering subsection (5) as subsection (6);
- (b) inserting after subsection (4) the following subsection —

“(5)(a) The Commissioner General may from time to time remit in whole or in part any interest payable under this section.

(b) The conditions for remission of interest under paragraph (a) shall be prescribed by regulations.”

**Amendment of section 45**

3. Section 45 of the principal Act is amended by —

- (a) renumbering subsection (7) as subsection (8);
- (b) repealing subsection (6), and substituting therefor the following subsection —

“(6) The Commissioner General may remit in whole or in part, any additional tax payable under this section —

- (a) upon application made under subsection (5); or
- (b) on his or her own motion.”
- (c) by inserting after subsection (6) the following subsection —

“(7) The conditions for remission of additional tax under subsection (6) (b) may be prescribed by regulations.”

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 22<sup>nd</sup> June, 2021.



Mrs. Tania Isaac  
Clerk to the National Assembly