

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2021*(Bill No. 24 of 2021)***OBJECTS AND REASONS**

This Bill seeks to amend sections 41 and 45 of the Revenue Administration Act, (Cap 308).

Cognizant of the current economic situation, the Government is initiating the introduction of a Tax Amnesty programme.

The programme seeks to —

- 1) provide a temporary opportunity for taxpayers to regularise and resolve their tax affairs in exchange for the waiver of a specific portion of their tax liability, generally being accrued interests and additional tax.
- 2) mitigate the impact of the Covid-19 pandemic on the business community by providing partial and temporary reprieve to taxpayers' outstanding tax liability.
- 3) collect additional taxes and revenue, given the current status of the Country's budget.

In order to give effect to the above, it is proposed to —

- 1) amend section 41 to confer power on the Commissioner General to waive interest and provide for the making of regulations to specify the conditions of waiver.
- 2) amend the waiver provision under section 45 to provide for the making of regulations to specify the conditions of the waiver in the event that the Commissioner General waives additional tax on his or her own motion.

Dated this 14th day of June, 2021.

**FRANK D.R. ALLY
ATTORNEY-GENERAL**

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2021

(Bill No. 24 of 2021)

ARRANGEMENT OF SECTIONS

Sections

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

REVENUE ADMINISTRATION (AMENDMENT) BILL, 2021

(Bill No. 24 of 2021)



A BILL

FOR

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) paragraph (b) may be prescribed by regulations.”