



**REVENUE ADMINISTRATION (AMENDMENT)  
(No. 2) ACT, 2015**

*(Act 4 of 2015)*

*I assent*

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

J. A. Michel  
President

*6th July, 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) (No. 2) Act, 2015. Short title

Amendment of  
Act 27 of 2009

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

- (a) by inserting after section 44 the following section—

“False or  
misleading  
statement

**44A.(1)** Where a person—

- (a) makes a statement to a revenue officer which is false or misleading and which results in a revenue shortfall; or
- (b) is assessed in accordance with section 9 of this Act,

the person is liable for an amount of additional tax in accordance with subsection (2).

(2) The amount of additional tax referred to in subsection (1) shall be equal to—

- (a) in case of statement under subsection (1)(a)—
  - (i) 25% of the revenue shortfall where the statement being made by failure to take reasonable care to comply with revenue laws;
  - (ii) 50% of the revenue shortfall where the statement being made with recklessness as to



the operation of revenue laws; or

(iii) 75% of the revenue shortfall where the statement being made with intentional disregard of revenue laws; or

(b) in case of an assessment under subsection (1)(b), 75% of the revenue liability.

(3) Where a person has been previously liable to additional tax referred to in this section, the amount of additional tax under subsection (2) shall be increased by 20%.

(4) For the purpose of this section, —

(i) a revenue short fall is —

(a) the amount by which the revenue liability of the person is less than it would have been if the statement was not false or misleading; or

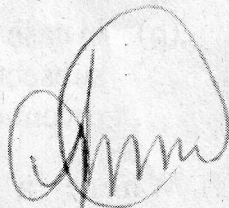
(b) an amount the Commissioner must pay or credit the person that is more than it would have been if the statement were not false or misleading.

(ii) the revenue liability does not include the interest or additional tax.”;

(b) in section 45 by repealing subsection (6) and substituting therefor the following subsection —

“(6) The Revenue Commissioner may upon application under subsection (5) or on the Revenue Commissioner's own motion remit, in whole or in part, any additional tax payable by a person.”.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 23rd June, 2015.



Ms. Angelic Appoo  
Assistant Clerk to the National Assembly