

S.I. 65 of 2025

REVENUE ADMINISTRATION, ACT 2009

Revenue Administration (Electronic Filing of Documents) Regulations, 2025

Arrangement of Regulations

Regulations

1. Citation and Commencement
2. Interpretation
3. Establishment of electronic service
4. User Agreement
5. Registration of users
6. Tax Agent or Customs Agent
7. Cancellation by user
8. Suspension or cancellation of user by Commissioner General
9. Electronic signature
10. Retention of documents
11. Sending of electronic communication
12. Acknowledgment of receipt of electronic communication
13. Dispatch and receipt of electronic records
14. Validity of electronic documents
15. Legal Status of electronic documents
16. Duty of registered user
17. Indemnity and Presumption
18. Alternatives to electronic communication in certain areas
19. Provisions of the Electronic Transactions Act

S.I. 65 of 2025

REVENUE ADMINISTRATION, ACT 2009

Revenue Administration (Electronic Filing of Documents) Regulations, 2025

In exercise of the powers conferred by section 99(1)(d) of the Revenue Administration Act, 2009 read with sections 94 and 94A of that Act, the Minister responsible for Finance makes the following Regulations —

Citation and Commencement

1. These Regulations may be cited as the Revenue Administration (Electronic Filing of Documents) Regulations, 2025 and shall be deemed to have come into operation on the 01st January, 2025.

Interpretation

2. In these Regulations, unless the context states otherwise —

“access” shall have the same meaning as assigned to it in the Electronic Transactions Act, 2001 (Act 8 of 2001);

“Act” means the Revenue Administration Act, 2009;

“affixing a digital signature” means the adoption of any procedure by a person for the purpose of authenticating an electronic record by means of digital signature;

“authentication means” means the methods or mechanisms by which a registered user's identity is verified when they access the electronic service;

“Commissioner General” shall have the same meaning as assigned to it under section 2 of the Seychelles Revenue Commission Act (Cap.322);

“computer data” means any representation of facts, information or concepts in a form suitable for processing in a computer system, including a programme suitable to cause a computer system to perform a function;

“computer system” means any computer data processing device, or a group of such interconnected or related devices, one or more of which, pursuant to a programme, performs automatic processing of computer data, performing logical, arithmetic, or storage functions, and—

- (a) includes any computer data storage facility or communications facility directly related to or operating in conjunction with such device or group of such interconnected or related devices, whether available in a single or distributed or decentralised form;
- (b) any reference in this Act to any programme or computer data held in a computer system includes a reference to any programme or computer data held in any removable storage medium which is for the time being in the computer system and a computer system is to be regarded as containing any programme or computer data held in any such medium;

“digital signature” means the authentication of any electronic communication by a registered user by means of an electronic method or procedure in accordance with the Electronic Transactions Act, 2001 or these Regulations;

“Digital Signature Certificate” means an electronic record that is issued by a certifying authority for the purpose of verifying the identity of the holder of a digital signature, and that —

- (a) certifies the public key of the holder;
- (b) identifies the holder of the certificate;
- (c) is signed digitally by the certifying authority issuing it; and
- (d) is issued in accordance with the provisions of the Electronic Transactions Act, 2001 or any other applicable law relating to digital signatures;

“electronic communication” means electronic information or messages that is transmitted or received in an electronic form or medium;

“electronic record” means electronic information or messages that is recorded or stored in an electronic form or medium;

“electronic service” means a computer system established by the Commissioner General under regulation 3 which uses the interconnected devices, software programmes, and data storage facilities to automate the processing, transmission and management of data and documents required under any revenue laws;

“electronic signature” shall have the same meaning as assigned to it under section 2 of the Revenue Administration Act, 2009;

“intermediary” means any person who, on behalf of another person —

- (a) receives, stores or transmits any electronic communication; or
- (b) provides any service with respect to an electronic record or communication;

“originator” means a person who sends, generates, stores or transmits any traffic data to be sent, generated, stored or transmitted to any other person, but does not include an intermediary;

“Principal” shall have the same meaning as assigned to it under Revenue Administration Act, 2009;

“registered user” means a person registered on the electronic service established in regulation 3;

“traffic data” means any computer data relating to a communication by means of a computer system, generated by a computer system that formed a

part in the chain of communication, indicating the communication's origin, destination, route, time, date, size, duration, or type of underlying service;

“user account” means an identity created for a registered user in a computer system or for accessing an electronic service by a registered user;

“user agreement” means the agreement between the registered user and the Commissioner General in regulation 4.

Establishment of electronic service

3.(1) The Commissioner General may, notwithstanding anything to the contrary in this Act, establish, operate, and maintain an electronic service for processing, submission, and management of various processes prescribed under any revenue laws.

(2) The electronic service established under subregulation (1) may be used for the following purposes, but is not limited to —

- (a) the registration of taxpayers;
- (b) the filing or submission of returns, documents, manifests, Bills of Entry, applications, forms, or any other information required under the revenue laws;
- (c) the receiving, processing, and management of reports, returns, payments, and refunds related to taxes, duties, or other revenue obligations; and
- (d) the service of any notice, direction, order, permit, receipt, ruling, or any other document issued by the Commissioner General.

User Agreement

4.(1) A person seeking to register or use the electronic service established under regulation 3 shall, prior to gaining access to the service, enter into a user agreement with the Commissioner General.

(2) The user agreement shall set out the terms and conditions under which a registered user may access, utilise and interact with the electronic service, including but not limited to —

- (a) the terms and conditions governing communication through the electronic service, including —
 - (i) the allocation of a user account and establishing the authentication means on the electronic service,
 - (ii) the use by registered users of computer equipment and facilities of a class or kind specified in the agreement;
 - (iii) the requirement for the registered user to authenticate and sign any applications, notice, or other document lodged to the Commissioner General submitted through the electronic service using an electronic signature in accordance with section

94A of the Act, supported by a valid Digital Signature Certificate where a digital signature is used; and

- (iv) the requirement that registered users ensure the security of the user account information allocated to them, including obligations to notify the Commissioner General in writing of any breach or compromise of such information;
 - (b) the manner of affixing a digital signature to an electronic communication;
 - (c) the conditions under which the Commissioner General may have reasonable access to the electronic service of the registered user for the purposes of verification, inspection, and audit as may be required by this Act;
 - (d) the manner and duration for keeping electronic communications that are necessary or convenient to be maintained in connection with the electronic service established under regulation 3; and
 - (e) an acknowledgement by the registered user that all electronic documents submitted through the service have the same legal validity and evidentiary weight as if the documents were submitted in physical form and signed manually.
- (3) The user agreement shall be made available on the electronic service, and shall be accessible to all prospective and registered users.
- (4) The Commissioner General may amend or update the user agreement from time to time, and any such amendment or update shall take effect —
- (a) on the date specified in the amended agreement; or
 - (b) if no date is specified, on the date the amended agreement is published on the electronic service.

Registration of users

5.(1) No person shall access the electronic service established under regulation 4 unless the person is a registered user.

- (2) A person who intends to register under this regulation shall —
- (a) complete an application for registration; and
 - (b) accept the terms and conditions specified in the user agreement,
- through the electronic service.

(3) The Commissioner General may require an applicant to submit any other information or documents as the Commissioner General may consider appropriate for the purpose of supporting their application or any other documents or information required for verification under this Act or any revenue laws.

(4) The Commissioner General may approve an application for registration as a user of the electronic service, subject to conditions, after making necessary inquiries and being satisfied that the applicant shall —

- (a) implement adequate measures to —
 - (i) prevent unauthorised disclosure of their user account and authentication means, including the Digital Signature Certificate; and
 - (ii) safeguard the integrity and security of information communicated through the electronic service;
- (b) maintain the required reliability standards of their computer system, as specified in the user agreement.

(5) For the purpose of accessing the electronic service by the registered users, the Commissioner General shall allocate to each registered user —

- (a) a user account for the electronic service; and
- (b) authentication means, which may include, but are not limited to, a username and password, or any other secure means of authentication as the Commissioner General deems necessary.

Tax Agent or Customs Agent

6.(1)(a) A Tax Agent or Customs Agent who has received authorisation from a Principal; or

(b) An authorised representative, who has received authorisation to represent an importer or exporter in accordance with section 25(b) of the Customs Management Act, 2011, may, through an assigned document —

- (a) register the Principal, importer or exporter with the electronic service;
- (b) request for the cancellation of the Principal, importer or exporter's registration as a taxpayer;
- (c) file or submit returns, customs declarations including Bills of entry, cargo manifests, applications, forms, or any other information required of them under the Act or any relevant revenue laws on behalf of the Principal, importer or exporter; or
- (d) any other duties or actions that are required of them under this Act or any revenue laws.

(2) Where a Tax Agent, Customs Agent or authorised representative files or submits returns, declarations, manifests, Bills of Entry, applications, forms, or any other information required under the Act or any relevant revenue laws on behalf of a Principal, importer or exporter through the electronic service, it shall be deemed that the Principal, importer or exporter —

- (a) has given their consent for such submission; and

- (b) is informed of and acknowledges the contents of the documents, returns, declarations, or other submissions made by the Tax Agent, Customs Agent or authorised representative on their behalf.

(3) The Principal, importer or exporter shall be bound by the contents of the submissions made by the Tax Agent, Customs Agent or authorised representative on their behalf, and the agent or representative shall be responsible for ensuring that all information provided is accurate and complete in accordance with the requirements of the Act and any other revenue laws.

Cancellation by user

7.(1) A registered user who wishes to cancel their account on the electronic service shall submit a written request for such cancellation to the Commissioner General through the electronic service.

(2) The request for cancellation by a Tax Agent, Customs Agent, or authorised representative, on behalf of a Principal, importer or exporter, shall —

- (a) be submitted through the electronic service; and
- (b) be accompanied by a document signed by the Principal, importer or exporter authorising the cancellation.

(3) Where the Commissioner General receives a request to cancel a registered user's account under subregulation (1), and the authenticated document referred to in subregulation (2)(b) in the case of a Principal, importer or exporter's account, the Commissioner General may cancel the account.

Suspension or cancellation of user by Commissioner General

8.(1) The Commissioner General may revoke or suspend for a specified period, the account of a registered user in the event that the registered user —

- (a) fails to comply with any provision of the Act or any applicable revenue laws;
- (b) fails to comply with the requirements of the user agreement, or with any conditions imposed by the Commissioner General in respect of such registration;
- (c) provides false or misleading information with respect to any material facts, or omits any material facts, required during the registration process;
- (d) has been convicted of an offence under any revenue law or an offence involving dishonesty;
- (e) has been sequestrated, liquidated, or ceased business operations for which registration was issued; or
- (f) engages in fraudulent or unlawful activities through the electronic service.

(2) Prior to the revocation or suspension of a registered user's account, the Commissioner General shall —

- (a) serve a written notice upon the registered user, detailing the Commissioner General's intention to revoke or suspend the account;
- (b) specify, within the notice required by paragraph (a), the reasons for the proposed revocation or suspension; and
- (c) grant the registered user a reasonable opportunity, as specified in the notice required by paragraph (a), within which to submit a written response and make representations contesting the proposed revocation or suspension.

Electronic signature

9.(1) For the purpose of these Regulations, a registered user may affix an electronic signature within the electronic service established under regulation 3 subject to the requirements in subregulation (3).

(2) Notwithstanding subregulation (1), any filing or submission referred to in regulation 3(2)(b) shall be signed using an electronic signature in accordance with section 94A of the Act.

(3) An electronic signature used within the electronic service shall be deemed valid where the electronic signature —

- (a) is unique to the registered user and is maintained under their sole control;
- (b) enables the identification of the signatory;
- (c) is created and maintained in a manner that ensures the signatory's exclusive control over its use; and
- (d) is linked to the data of the document in such a way that any subsequent alteration to the document's data is detectable.

Retention of documents

10. Where any provision of this Act requires the retention of documents, records, or information for a specified period, such requirement shall be deemed to have been satisfied by a registered user if such documents, records, or information is retained in electronic form, provided that —

- (a) the information contained within the electronic communication remains accessible and capable of being subsequently retrieved and used for the purpose for which it was originally created;
- (b) the electronic communication is retained in the format in which it was originally generated, sent, or received, or in a format that can be demonstrated to accurately represent the original information, ensuring that no material alteration has been made; and

- (c) the electronic communication contains details sufficient to identify the origin, destination, date, and time of dispatch or receipt, and such details are accessible within the record.

Sending of electronic communication

11. An electronic communication transmitted through the electronic service established in regulation 3 or the record of such communication shall be attributed to the originator where —

- (a) the communication was sent by the originator;
- (b) the communication was sent by an authorised person acting on behalf of the originator with respect to that communication or record; and
- (c) the communication was sent by an automated computer system programmed by or on behalf of the originator.

Acknowledgment of receipt of electronic communication

12.(1) In the absence of a prior agreement between the Commissioner General and a registered user specifying the form or method of acknowledgment of receipt of electronic communications, acknowledgment may be provided by —

- (a) any communication from the Commissioner General, whether electronic or otherwise; or
- (b) any action by the Commissioner General or an authorised revenue officer that reasonably indicates to the registered user that the electronic communication has been received.

(2) Where the Commissioner General and a registered user have mutually agreed that an electronic communication shall be binding only upon receipt of an acknowledgment, and that acknowledgment is not received within the agreed timeframe, the electronic communication shall be deemed not to have been transmitted.

Dispatch and receipt of electronic records

13.(1) For the purposes of determining the time of lodgment of an electronic communication between the electronic service established under regulation 3 and a registered user's computer system, lodgment shall be deemed to occur when the electronic communication enters a computer system outside the originator's control.

(2) The time of receipt of an electronic communication shall be the time at which the communication enters the designated computer system of the Seychelles Revenue Commission or the Commissioner General to which it was addressed.

(3) Where the electronic communication is sent by a registered user to the Seychelles Revenue Commission or at the Commissioner General, the place of receipt shall be the designated computer system office of the Seychelles Revenue Commission.

(4) Where the electronic communication is sent by the Seychelles Revenue Commission or the Commissioner General to a registered user, the place of receipt shall be the designated computer system at the location stipulated in the user agreement.

Validity of Electronic Documents

14. Where a registered user electronically submits any document required by a revenue law, including, but not limited to, a return, declaration, manifest, Bill of Entry, application, form, information, statement, report, notice, or schedule, through the electronic service using their account and with an affixed electronic signature, such submission shall be considered valid for the purposes of this Act, provided it complies with the user agreement between the Commissioner General and the registered user.

Legal Status of Electronic Documents

15. All electronic documents submitted through the electronic service established under regulation 3 shall be deemed authentic and shall have the same legal effect and enforceability as if documents were submitted in physical form and signed manually, provided that such submission complies with these Regulations.

Duty of the registered owner

16. Where a registered user's account security, authentication means, Digital Signature Certificate or electronic signature is compromised, the registered user shall, immediately upon discovery, notify the Commissioner General in writing.

Indemnity and Presumption

17.(1) The Commissioner General, and any revenue officer of the Seychelles Revenue Commission, shall not be liable for any failure by a registered user to maintain the security of their account, authentication means, or Digital Signature Certificate, where authenticated electronic data is received by the Commissioner General —

- (a) without the authorisation of the registered user to whom the account, authentication means, or Digital Signature Certificate was allocated; and
- (b) prior to the registered user notifying the Commissioner General of any compromise to the security of the account, authentication means, or Digital Signature Certificate, the Commissioner General may presume that the data was communicated by, or with the authority of, the registered user associated with that Digital Signature Certificate, account, and authentication methods.

(2) In any proceedings, prosecutions or disputes under the Act involving the Seychelles Revenue Commission, if the issue arises as to whether a registered user's account, authentication means, or electronic signature on an electronic communication to the Commissioner General was used with or without the registered user's consent and authority, it shall be presumed, unless proven otherwise, that the account, authentication methods, or electronic signature was used with the registered user's consent and authority.

Alternatives to electronic communication in certain areas

18.(1) Where the electronic service or the registered user's computer system is inoperative, communication between the registered user and the Commissioner General shall be in writing.

(2) The Commissioner General may, at any time, require a registered user to submit any original documents required to be produced as mandated by the provisions of a revenue law.

Provisions of the Electronic Transactions Act

19. The provisions of Electronic Transactions Act, 2001 shall, *mutatis mutandis*, apply in respect of these Regulations.

MADE this 5th day of September, 2025.

**AHMED AFIF
VICE-PRESIDENT/
MINISTER FOR FINANCE, NATIONAL PLANNING AND TRADE**
