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#### GAZETTE SUPPLEMENTS

Gazette Supplements of 2021 is published by Order.

#### GAZETTE SUPPLEMENTS

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45	Environment Protection (Ozone) (Amendment) (No.2) Regulations, 2021. (S.I. 40 of 2021)	8.00
	Revenue Administration (Amendment) Bill, 2021. (Bill No. 24 of 2021)	16.00

**S.I. 40 of 2021****ENVIRONMENT PROTECTION ACT***(Act 18 of 2016)***Environment Protection (Ozone) (Amendment) (No.2)  
Regulations, 2021**

In exercise of the powers conferred by section 80 of the Environment Protection Act, the Minister responsible for environment makes the following regulations —

**Citation**

1. These regulations may be cited as the Environment Protection (Ozone) (Amendment) (No.2) Regulations, 2021.

**Insertion of regulation 18A**

2. The Environment Protection (Ozone) Regulations are amended as follows —

(i) by inserting after the definition of “controlled substance” the following definition —

“ “Convention” means the Vienna Convention for the Protection of the Ozone Layer, 1985, and any Protocol or Agreement made thereunder.”;

(ii) by inserting immediately after regulation 18 the following regulation —

**“EIA study required for certain projects and activities**

**18A.** A project or activity requiring the installation or use of cooling equipment that has high global warming potential within the meaning of the Convention shall be subject to an environmental impact assessment study.”.

**MADE this 11th day of June, 2021.**

**FLAVIEN JOUBERT  
MINISTER OF AGRICULTURE  
CLIMATE CHANGE AND ENVIRONMENT**

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**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**

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**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.”

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