



Official Gazette

No. 109

XLV

No. 109

Published by Authority

Monday 28th December 2020

GOVERNMENT NOTICES

The following Government Notices are published by Order of the President.

No. 1072 of 2020

GAZETTE SUPPLEMENTS

The following Acts are published as Legal Supplements to this number of the Official Gazette.

Gazette	Description	Price
109	Immovable Property Tax (Interim Measures) Act, 2020. Act 29 of 2020)	10.00
	Supplementary Appropriation Act, 2020. (Act 30 of 2020)	1.60

No. 1073 of 2020

ELECTIONS ACT

(Cap 262)

Pursuant to section 8 of the Elections Act, applications for registration of new voters, transfer of voters, and claims and objections, to be included in the revision of the last certified registers of voters for certification on 31st March 2021, shall be accepted up to **31st December 2020** only.

As of Monday 4th January 2021, applications for the above-mentioned, to be included in the revision of the registers of voters for certification in March 2022 will be accepted.

Qualified persons are invited to visit the existing Registration Centres to do the needful.

Dated this 16th day of December, 2020.

Ms. Lynn BILAL
CHIEF REGISTRATION OFFICER
ELECTORAL COMMISSION

No. 1074 of 2020

COMPANIES ACT 1972

NOTICE

SECTION 305

NOTICE is hereby given that the Companies listed below have been **STRUCK OFF** the register of Companies and will be dissolved from the date of publication of this notice.

<u>COMPANY NO:</u>	<u>COMPANY NAME</u>
8411495-2	LITTLE RASCALS (PROPRIETARY) LIMITED
8422361-1	ASARY GROUP LTD
848570-1	LEAL EQUIPMENT COMPAGNIE (SEYCHELLES) LTD

Dated this 17th December, 2020.

FRED HOAREAU (MR)
DEPUTY REGISTRAR OF COMPANIES

No. 1075 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 272(1)(b)(ii) and 272(2)(b)

Notice is hereby given in accordance with section 272(2)(b) of the International Business Companies Act, 2016 (the Act) that **West One Holding Limited No. 176996** will be struck off the register at the expiration of 60 days from the date of this publication, pursuant to section 272(1)(b)(ii) of the Act.

Financial Services Authority

No. 1076 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that **MAINSTAY SERVICES LTD No. 127789** has been struck off the register owing to dissolution, with effect from **7th December, 2020** in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 1077 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 297(3)(a) and 297(5)

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **10th December, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Proactive Ltd	213256
Happy Apps Ltd	119467
Maggie Forty-Two Ltd	189728
Sambalor Ltd	189352
FOODSBOOK INTERNATIONAL TRADING CO., LTD	172259
Princeton Holdings Limited	99435
HOFFMAN GROUP LIMITED	141487
Alpha Omega Chemicals Inc.	192732

Financial Services Authority

No. 1078 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **9th December, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Arnaz Limited	118650
PSE TECHNOLOGIES GP LTD	213396
PSE TECHNOLOGIES LP LTD	213380
Globe Tours Corporation	214822

Financial Services Authority

No. 1079 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that the following companies have been struck off the register owing to dissolution, with effect from **11th December, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
PTS TRADING SERVICE CO., LTD	134485
BERDANA LIMITED	190534
Cumulat Ltd	148228
Spectrum Online Services Limited	129166
TRANS VENTURES INTERNATIONAL., Ltd	116916
X-TRA Investments Corp.	66050
MAHY SERVICES LIMITED	117268

Financial Services Authority

No. 1080 of 2020

LAND RECLAMATION NOTICE

Mrs. Annabel Mahoune acting on his own behalf has applied for authority, under **Section 2** of Land Reclamation Act to fill in and reclaim an area of the foreshore of approximately **175** square meters at **Anse Etoile**, (adjacent to the Parcel H13627).

The proposed area to be reclaimed is bounded on the **Northern, Eastern** and **Southern** side by Sea and **Western** side by Parcel H13627.

The area to be reclaimed is demarcated as follows:

POINT NAME	EASTINGS	NORTHINGS
LL16	328863.83	9482308.09
LL15	328872.88	9482332.43
PT1	328879.89	9482332.76
PT2	328870.88	9482307.55
LL16	328863.83	9482308.09

All distances are approximate.

The plan of the area to be filled in and reclaimed deposited with this application, may be inspected at the Seychelles Planning Authority's Office at Independence House.

Any person having any objections to the proposed reclamation on any grounds specified in paragraph 5 of the 1st Schedule of the Act may lodge his or her objection in writing to the Chief Executive Officer Planning Authority at the Planning Authority's Office, Independence House no later than 14 days from date of the first publication of this notice.

Govin Pillay (Mr.)
Senior Engineer
FOR: CHIEF EXECUTIVE OFFICER

No. 1081 of 2020

**NOTICE OF LIQUIDATOR APPOINTMENT AND OF
COMMENCEMENT OF WINDING UP**

Section 286 of the International Business Companies Act 2016 (the "Act")

of

**DA GUANG GLOBAL CO., LTD.
Company No.: 206053**

Relating to DA GUANG GLOBAL CO., LTD. (the "Company"), incorporated under the Act with IBC Registration No. 206053

I, MS. KANG, HUA of Room 202, Building E1, Golden Palm Garden, No. 183, Guang Hou New Village, Xu Zai, San Xiang Town, Zhong Shan City, Guang Dong Province, China, hereby give notice that I have been appointed to act for as the Liquidator of the Company, hereby give notice in accordance with section 286 of the Act that the voluntary winding up of the Company under Sub-Part II of Part XVII of the Act has been commenced.

Dated this 21st day of December, 2020.

**MS. KANG, HUA
LIQUIDATOR**

No. 1082 of 2020

**NOTICE OF LIQUIDATOR APPOINTMENT AND OF
COMMENCEMENT OF WINDING UP**

Section 286 of the International Business Companies Act 2016 (the "Act")

of

**Real Estate Corporation Ltd
Company No.: 101665**

TO: The Registrar of International Business Companies
Financial Services Authority
Seychelles

Relating to Real Estate Corporation Ltd (the "Company"), incorporated under the Act with IBC Registration No. 101665

I, Mrs Teertheshwaree Prayag-Oodhorah of Level 5, Maeva Tower Bank Street, Cybercity, Ebène, Republic of Mauritius, hereby give notice that I have been appointed to act for as the Liquidator of the Company, hereby give notice in accordance with section 286 of the Act that

the voluntary winding up of the Company under Sub-Part II of Part XVII of the Act has been commenced.

Dated this 22nd day of December, 2020.

Mrs Teertheshwaree Prayag-Oodhorah
LIQUIDATOR

No. 1083 of 2020

NOTICE OF DISSOLUTION OF
Berkeley & Marks Capital Ltd. on no. 159612

In the matter of the International Business Companies Act of 2016 of the Republic of Seychelles we hereby inform that since 17th December 2020 the company **Berkeley & Marks Capital Ltd.** is in the process of being dissolved as a company under the International Business Companies Act.

Dated this 21st December 2020.

Lubor Novak
Otakara Sevcika 835/42
Zidenice, Brno-Zidenice
PSC 636 00, okr. Brno-Mesto
Czech Republic
Liquidator

No. 1084 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Doloress Fred Emmanuel to Fred Emmanuel agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr Doloress Fred Emmanuel
Aux Claire
Bel Air
Mahe

No. 1085 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Richard Leonard Ah-Kong to Richard Leonard Payet agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr. Richard Ah-Kong
La Passe
La Digue

No. 1086 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my son's name from Brice Alvin Bonnelame to Brice Alvin Jean-Bonnelame agreeable with

sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Ms Diana Bonnelame
C/o Development Bank of Seychelles
P.O. Box 217
Victoria
Mahe

No. 1087 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Andy Charles Rapide to Andy Charles Rene agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr. Andy Rapide
Les Canelles
Mahe

**IMMOVABLE PROPERTY TAX (INTERIM MEASURES)
ACT, 2020**

(Act 29 of 2020)

ARRANGEMENT OF SECTIONS

**PART 1
PRELIMINARY**

SECTIONS

1. Short title.
2. Interpretation.
3. Act to be read with other laws.
4. Purposes of this Act.
5. Duration of this Act.

**PART 2
REGISTRATION OF IMMOVABLE PROPERTY**

6. Registration of non-Seychellois immovable property owners.
7. Procedure to be followed by the Registrar General in registering immovable property.
8. Registrar General may request a taxpayer to provide further information.
9. Issuance of certificate of registration.
10. Taxpayer has a right to a provisional certificate of registration.

**PART 3
VALUATION OF IMMOVABLE PROPERTY AND PAYMENT
OF TAX**

11. Deadline for submission of valuation form.
12. Procedure to be followed by the Chief Valuation Officer in assessing a valuation form.
13. Valuation made in a foreign currency.
14. Extension of deadline for payment of tax.

PART 4
GENERAL

15. Penalties for contravening this Act.
16. Regulations.
17. Transitional.
18. Repeal.



IMMOVABLE PROPERTY TAX (INTERIM MEASURES) ACT, 2020

(Act 29 of 2020)

I assent



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

Wavel Ramkalawan
President

18th December, 2020

AN ACT to extend the period during which a taxpayer may (1) apply to the Registrar General to be registered in the register of non-Seychellois immovable property owners, (2) submit a valuation of immovable property, and (3) pay the immovable property tax due on 31 December 2020; and to provide for matters incidental thereto.

ENACTED by the President and the National Assembly.

**PART 1
PRELIMINARY**

1. This Act may be cited as the Immovable Property Tax (Interim Measures) Act, 2020.

Short title

Interpretation

2.(1) In this Act, unless the context otherwise requires —

“application” means an application in Form B in Schedule 1 to the Immovable Property Tax Act, 2019;

“foreign currency” means the legal tender described as United States Dollar (US\$), Pound Sterling (£) or Euro (€);

“notice of acceptance of valuation” has the same meaning assigned to it under section 15 of the Immovable Property Tax Act, 2019;

“notice of valuation” has the same meaning assigned to it under section 18 of the Immovable Property Tax Act, 2019;

“valuation form” means Form D in Schedule 1 to the Immovable Property Tax Act, 2019.

(2) A word or an expression in this Act that is not defined under subsection (1) shall have the same definition assigned to it under the Immovable Property Tax Act, 2019.

Act to be read with other laws

3.(1) This Act shall be read and applied together with the Immovable Property Tax Act, 2019, and the provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Immovable Property Tax Act, 2019.

(2) In the event of any inconsistencies between the provisions of this Act and the Immovable Property Tax Act, 2019, the provisions of this Act shall prevail.

Purposes of this Act

4. The purposes of this Act are —

(a) to extend the time within which a taxpayer may submit an application to the Registrar General to be registered in the register of immovable property owned by non-Seychellois;

- (b) to extend the time within which a taxpayer may submit a valuation form to the Chief Valuation Officer;
- (c) to extend the time within which a taxpayer may pay the immovable property tax for the financial year of 2020.

5. This Act shall remain in force until repealed or amended, or shall expire at the end of 31 August, 2021, whichever is earlier.

Duration of this Act

PART 2
REGISTRATION OF IMMOVABLE PROPERTY

6.(1) All persons liable as taxpayers under section 6(1) of the Immovable Property Tax Act, 2019, shall submit an application to the Registrar General to be registered in the register before midnight in Seychelles on 31 December, 2020 .

Registration of non-Seychellois immovable property owners

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

(3) A person liable as taxpayer may apply to the Registrar General to be registered in the register by sending an application to the following email address or electronic medium —

- (a) propertytax@registry.gov.sc ; or
- (b) any other email address or electronic medium designated by the Registrar General, by notice published in the Gazette.

(4) The application and any accompanying documents submitted in accordance with subsection (3) shall have the same effect as if the application and any accompanying document were submitted to the Registrar General in hardcopy.

- (5) A taxpayer who submits an application shall —
- (a) complete the application and attach any relevant document;
 - (b) sign the application or any other document;
 - (c) affix any digital signature, where applicable;
 - (d) scan, upload and submit the application and other relevant document to the Registrar General where the application is submitted pursuant to subsection (3).

(6) The Registrar General shall acknowledge an application made under subsection (1) within 7 working days of receipt of the application.

(7) It shall be the duty of the taxpayer to re-submit the application to the Registrar General where the taxpayer has not received an acknowledgement from the Registrar General pursuant to subsection (6).

Procedure to be followed by the Registrar General in registering immovable property

7.(1) The Registrar General may, for the purposes of processing an application, rely on any document or information available to the Registrar General to facilitate the registration of a taxpayer.

(2) All applications and accompanying documents submitted by a taxpayer to the Registrar General shall be stored in such format as the Registrar General may determine for future reference.

Registrar General may request a taxpayer to provide further information

8.(1) The Registrar General may request a taxpayer who submitted an application to appear before the Registrar General, either in person or through an electronic medium, to provide any information or explanation in relation to the immovable property.

(2) Where the Registrar General serves a written request on a taxpayer, the Registrar General may refuse to issue a certificate of registration or a provisional certificate of registration to the taxpayer until the information or explanation is given by the taxpayer.

(3) Where the taxpayer contravenes this section, the taxpayer is liable to pay any fine imposed under Part IV or Part V of the Immovable Property Tax Act, 2019.

9.(1) On completion of processing an application, the Registrar General may issue a certificate of registration to the taxpayer pursuant to section 13(6) of the Immovable Property Tax Act, 2019, by —

Issuance of
certificate of
registration

- (a) sending the certificate of registration to the email address of the person who submitted the application pursuant to section 6 of this Act;
- (b) sending the certificate of registration to the email address of a person who made a request for the certificate of registration to be issued electronically.

(2) Notwithstanding subsection (1), a taxpayer may obtain a hardcopy of the certificate of registration by making a request to the Registrar General to receive the certificate of registration by post in Seychelles or any other country by paying such fees as determined by the Registrar General.

(3) A certificate of registration issued under subsection (1)(a) or (1)(b) is conclusive evidence of registration in the register and the taxpayer may present of copy of the certificate of registration to the Commissioner General, pursuant to section 9(2) of the Immovable Property Tax Act, 2019, before the tax is collected by the Commissioner General.

10.(1) Subject to subsection (3), the Registrar General may, at the Registrar General's discretion, issue a provisional

Taxpayer has a
right to a
provisional
certificate of
registration

certificate of registration at any time to a person who has submitted an application.

(2) A provisional certificate of registration issued under subsection (1) shall have the same effect of a certificate of registration until the repeal or expiration of this Act or until the Registrar General issues a certificate of registration to the taxpayer, whichever first happens, and on either of those events happening, shall cease to have effect.

(3) Subject to subsection (4), where a taxpayer submitted an application in accordance with section 6 of this Act, the taxpayer shall be entitled to a provisional certificate of registration if the taxpayer does not receive a certificate of registration after 31 December 2020.

(4) Subject to section 8 of this Act, the Registrar General shall issue without delay a provisional certificate of registration to a taxpayer who makes a written request after 31 December 2020 for the issuance of a provisional certificate of registration.

(5) Notwithstanding section 9(2) of the Immovable Property Tax Act, 2019, a taxpayer may present either a provisional certificate of registration or a certificate of registration to the Commissioner General before tax can be collected by the Commissioner General.

(6) The onus is on the taxpayer who submits an application to ensure that the taxpayer obtains a provisional certificate of registration from the Registrar General within 10 working days.

PART 3

VALUATION OF IMMOVABLE PROPERTY AND PAYMENT OF TAX

11.(1) A taxpayer who is required to submit a valuation form may submit the valuation form to the Chief Valuation

Officer at any time before midnight in Seychelles on 28 February, 2021 .

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

(3) A taxpayer may submit the valuation form to the Chief Valuation Officer by sending the valuation form to the following email address or electronic medium —

- (a) propertytax@mluh.gov.sc ; or
- (b) any other email address or electronic medium designated by the Chief Valuation Officer, by notice published in the Gazette.

(4) The valuation form and any accompanying document submitted in accordance with subsection (3) shall have the same effect as if the valuation form and any accompanying document were submitted to the Chief Valuation Officer in hardcopy.

(5) A taxpayer who submits a valuation form shall—

- (a) complete the valuation form and attach any relevant document;
- (b) sign the valuation form or any other document;
- (c) affix any digital signature, where applicable;
- (d) scan, upload and submit the valuation form and other relevant document to the Chief Valuation Officer where the application is submitted pursuant to subsection (3).

(6) The Chief Valuation Officer shall acknowledge the receipt of a valuation form submitted via email or an electronic medium within 7 working days.

(7) It shall be the duty of that taxpayer to re-submit the valuation form to the Chief Valuation Officer where the taxpayer has not received an acknowledgement from the Chief Valuation Officer pursuant to subsection (6).

Procedure to be followed by the Chief Valuation Officer in assessing a valuation form

12.(1) The Chief Valuation Officer may, for the purposes of assessing a valuation form, rely on any document or information available to the Chief Valuation Officer.

(2) A valuation form and any accompanying document submitted by a taxpayer to the Chief Valuation Officer shall be stored in such format as the Chief Valuation Officer may determine for future reference.

(3) A notice of acceptance of valuation or notice of valuation may be issued by —

- (a) sending the notice of acceptance to the email address of the person who submitted the application pursuant to section 11 of this Act;
- (b) sending the notice of acceptance to the email address of a person who made a request for the notice of acceptance to be issued electronically.

Valuation made in a foreign currency

13.(1) A taxpayer may make a valuation of immovable property in a foreign currency or Seychelles Rupees (SCR) and submit that valuation to the Chief Valuation Officer.

(2) Where a valuation officer makes a valuation pursuant to section 17 of the Immovable Property Tax Act, 2019, the notice of valuation shall be given in Seychelles Rupees.

(3) Where the valuation of immovable property is made in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the

Central Bank of Seychelles on the date of receipt of the valuation.

(4) Pursuant to section 16(2)(a) of the Immovable Property Tax Act, 2019, where the market value of immovable property used for residential purposes is expressed in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.

(5) Notwithstanding subsections (1), (2), (3) (4) and any other law —

- (a) the market value of an immovable property used for residential purposes acquired by the taxpayer within 5 years of the date of the coming into operation of the Immovable Property Tax Act, 2019 shall not be less than the higher of the purchase price paid by the taxpayer and the value assessed when the sanction was granted under the Immovable Property (Transfer Restriction) Act; and
- (b) where the purchase price or the value is expressed in a foreign currency, the Chief Valuation Officer shall determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.

14.(1) Tax in the financial year of 2020 is due and payable to the Commissioner General on or before 31 December 2020 under the Immovable Property Tax Act, 2019, but may be paid at any time before the end of 31 March 2021.

Extension
of deadline
for payment
of tax

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

PART 4 GENERAL

Penalties for
contravening
this Act

- 15.** A taxpayer who contravenes —
- (a) section 6(1) of this Act is liable to pay the penalty set out in section 13(7) of the Immovable Property Tax Act, 2019;
 - (b) section 11(1) of this Act is liable to pay the penalty set out in section 15(8) of the Immovable Property Tax Act, 2019;
 - (c) section 14 of this Act shall be subjected to the provision of section 23 of the Immovable Property Tax Act, 2019.

Regulations

16. The Minister may make regulations on any matter necessary to be prescribed for giving effect to this Act.

Transitional
provision

17.(1) A taxpayer is not liable for any act or omission under the Immovable Property, 2019, where such act or omission is consistent with this Act.

(2) Nothing in this Act prevents the Registrar General from —

- (a) accepting an application; or
- (b) issuing a certificate of registration or a provisional certificate of registration to a taxpayer,

where the taxpayer submitted the application after 31 October, 2020 but before this Act comes into operation.

(3) Nothing in this Act prevents the Chief Valuation Officer from accepting a valuation form where the taxpayer submitted the valuation form after 30 November 2020, but before this Act comes into operation.

18. The following subsidiary legislation is hereby repealed — Repeal

- (a) Immovable Property Tax (Registration of Taxpayers) (Temporary Measures) Regulations, 2020 (S.I. 136 of 2020); and
- (b) Immovable Property Tax (Submission of Valuation Form) (Temporary Measures) Regulations, 2020 (S.I. 143 of 2020).

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 9th December, 2020.



Mrs. Tania Isaac
Clerk to the National Assembly



SUPPLEMENTARY APPROPRIATION ACT, 2020

(Act 30 of 2020)



I assent

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

Wavel Ramkalawan
President

18th December, 2020

AN ACT to provide for the purposes of a supplementary estimate approved by the National Assembly.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Supplementary Appropriation Act, 2020. Short title

Appropriation
of Expenditure

2. The sum not exceeding three hundred and thirty million, two hundred and five thousand, fifteen rupees and fifteen cents (**SCR330,205,015.15**) containing the supplementary estimates involving a sum of three hundred and ten million, three hundred and fifteen thousand, one hundred and twenty-three rupees and sixty-four cents (**SCR310,315,123.64**), and a sum of nineteen million, eight hundred and eighty-nine thousand, eight hundred and ninety-one rupees and fifty-one cents (**SCR19,889,891.51**), is hereby appropriated from the Consolidated Fund for the purposes specified in the supplementary estimate.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 11th December, 2020.



Mrs. Tania Isaac
Clerk to the National Assembly

**IMMOVABLE PROPERTY TAX (INTERIM MEASURES)
ACT, 2020**

(Act 29 of 2020)

ARRANGEMENT OF SECTIONS

**PART 1
PRELIMINARY**

SECTIONS

1. Short title.
2. Interpretation.
3. Act to be read with other laws.
4. Purposes of this Act.
5. Duration of this Act.

**PART 2
REGISTRATION OF IMMOVABLE PROPERTY**

6. Registration of non-Seychellois immovable property owners.
7. Procedure to be followed by the Registrar General in registering immovable property.
8. Registrar General may request a taxpayer to provide further information.
9. Issuance of certificate of registration.
10. Taxpayer has a right to a provisional certificate of registration.

**PART 3
VALUATION OF IMMOVABLE PROPERTY AND PAYMENT
OF TAX**

11. Deadline for submission of valuation form.
12. Procedure to be followed by the Chief Valuation Officer in assessing a valuation form.
13. Valuation made in a foreign currency.
14. Extension of deadline for payment of tax.

PART 4
GENERAL

15. Penalties for contravening this Act.
16. Regulations.
17. Transitional.
18. Repeal.



IMMOVABLE PROPERTY TAX (INTERIM MEASURES) ACT, 2020

(Act 29 of 2020)

I assent



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

Wavel Ramkalawan
President

18th December, 2020

AN ACT to extend the period during which a taxpayer may (1) apply to the Registrar General to be registered in the register of non-Seychellois immovable property owners, (2) submit a valuation of immovable property, and (3) pay the immovable property tax due on 31 December 2020; and to provide for matters incidental thereto.

ENACTED by the President and the National Assembly.

**PART 1
PRELIMINARY**

1. This Act may be cited as the Immovable Property Tax (Interim Measures) Act, 2020.

Short title

Interpretation

2.(1) In this Act, unless the context otherwise requires —

“application” means an application in Form B in Schedule 1 to the Immovable Property Tax Act, 2019;

“foreign currency” means the legal tender described as United States Dollar (US\$), Pound Sterling (£) or Euro (€);

“notice of acceptance of valuation” has the same meaning assigned to it under section 15 of the Immovable Property Tax Act, 2019;

“notice of valuation” has the same meaning assigned to it under section 18 of the Immovable Property Tax Act, 2019;

“valuation form” means Form D in Schedule 1 to the Immovable Property Tax Act, 2019.

(2) A word or an expression in this Act that is not defined under subsection (1) shall have the same definition assigned to it under the Immovable Property Tax Act, 2019.

Act to be read
with other
laws

3.(1) This Act shall be read and applied together with the Immovable Property Tax Act, 2019, and the provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Immovable Property Tax Act, 2019.

(2) In the event of any inconsistencies between the provisions of this Act and the Immovable Property Tax Act, 2019, the provisions of this Act shall prevail.

Purposes
of this Act

4. The purposes of this Act are —

(a) to extend the time within which a taxpayer may submit an application to the Registrar General to be registered in the register of immovable property owned by non-Seychellois;

- (b) to extend the time within which a taxpayer may submit a valuation form to the Chief Valuation Officer;
- (c) to extend the time within which a taxpayer may pay the immovable property tax for the financial year of 2020.

5. This Act shall remain in force until repealed or amended, or shall expire at the end of 31 August, 2021, whichever is earlier.

Duration of this Act

PART 2
REGISTRATION OF IMMOVABLE PROPERTY

6.(1) All persons liable as taxpayers under section 6(1) of the Immovable Property Tax Act, 2019, shall submit an application to the Registrar General to be registered in the register before midnight in Seychelles on 31 December, 2020 .

Registration of non-Seychellois immovable property owners

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

(3) A person liable as taxpayer may apply to the Registrar General to be registered in the register by sending an application to the following email address or electronic medium —

- (a) propertytax@registry.gov.sc ; or
- (b) any other email address or electronic medium designated by the Registrar General, by notice published in the Gazette.

(4) The application and any accompanying documents submitted in accordance with subsection (3) shall have the same effect as if the application and any accompanying document were submitted to the Registrar General in hardcopy.

- (5) A taxpayer who submits an application shall —
- (a) complete the application and attach any relevant document;
 - (b) sign the application or any other document;
 - (c) affix any digital signature, where applicable;
 - (d) scan, upload and submit the application and other relevant document to the Registrar General where the application is submitted pursuant to subsection (3).

(6) The Registrar General shall acknowledge an application made under subsection (1) within 7 working days of receipt of the application.

(7) It shall be the duty of the taxpayer to re-submit the application to the Registrar General where the taxpayer has not received an acknowledgement from the Registrar General pursuant to subsection (6).

Procedure to be followed by the Registrar General in registering immovable property

7.(1) The Registrar General may, for the purposes of processing an application, rely on any document or information available to the Registrar General to facilitate the registration of a taxpayer.

(2) All applications and accompanying documents submitted by a taxpayer to the Registrar General shall be stored in such format as the Registrar General may determine for future reference.

Registrar General may request a taxpayer to provide further information

8.(1) The Registrar General may request a taxpayer who submitted an application to appear before the Registrar General, either in person or through an electronic medium, to provide any information or explanation in relation to the immovable property.

(2) Where the Registrar General serves a written request on a taxpayer, the Registrar General may refuse to issue a certificate of registration or a provisional certificate of registration to the taxpayer until the information or explanation is given by the taxpayer.

(3) Where the taxpayer contravenes this section, the taxpayer is liable to pay any fine imposed under Part IV or Part V of the Immovable Property Tax Act, 2019.

9.(1) On completion of processing an application, the Registrar General may issue a certificate of registration to the taxpayer pursuant to section 13(6) of the Immovable Property Tax Act, 2019, by —

Issuance of
certificate of
registration

- (a) sending the certificate of registration to the email address of the person who submitted the application pursuant to section 6 of this Act;
- (b) sending the certificate of registration to the email address of a person who made a request for the certificate of registration to be issued electronically.

(2) Notwithstanding subsection (1), a taxpayer may obtain a hardcopy of the certificate of registration by making a request to the Registrar General to receive the certificate of registration by post in Seychelles or any other country by paying such fees as determined by the Registrar General.

(3) A certificate of registration issued under subsection (1)(a) or (1)(b) is conclusive evidence of registration in the register and the taxpayer may present of copy of the certificate of registration to the Commissioner General, pursuant to section 9(2) of the Immovable Property Tax Act, 2019, before the tax is collected by the Commissioner General.

10.(1) Subject to subsection (3), the Registrar General may, at the Registrar General's discretion, issue a provisional

Taxpayer has a
right to a
provisional
certificate of
registration

certificate of registration at any time to a person who has submitted an application.

(2) A provisional certificate of registration issued under subsection (1) shall have the same effect of a certificate of registration until the repeal or expiration of this Act or until the Registrar General issues a certificate of registration to the taxpayer, whichever first happens, and on either of those events happening, shall cease to have effect.

(3) Subject to subsection (4), where a taxpayer submitted an application in accordance with section 6 of this Act, the taxpayer shall be entitled to a provisional certificate of registration if the taxpayer does not receive a certificate of registration after 31 December 2020.

(4) Subject to section 8 of this Act, the Registrar General shall issue without delay a provisional certificate of registration to a taxpayer who makes a written request after 31 December 2020 for the issuance of a provisional certificate of registration.

(5) Notwithstanding section 9(2) of the Immovable Property Tax Act, 2019, a taxpayer may present either a provisional certificate of registration or a certificate of registration to the Commissioner General before tax can be collected by the Commissioner General.

(6) The onus is on the taxpayer who submits an application to ensure that the taxpayer obtains a provisional certificate of registration from the Registrar General within 10 working days.

PART 3

VALUATION OF IMMOVABLE PROPERTY AND PAYMENT OF TAX

11.(1) A taxpayer who is required to submit a valuation form may submit the valuation form to the Chief Valuation

Officer at any time before midnight in Seychelles on 28 February, 2021 .

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

(3) A taxpayer may submit the valuation form to the Chief Valuation Officer by sending the valuation form to the following email address or electronic medium —

- (a) propertytax@mluh.gov.sc ; or
- (b) any other email address or electronic medium designated by the Chief Valuation Officer, by notice published in the Gazette.

(4) The valuation form and any accompanying document submitted in accordance with subsection (3) shall have the same effect as if the valuation form and any accompanying document were submitted to the Chief Valuation Officer in hardcopy.

(5) A taxpayer who submits a valuation form shall —

- (a) complete the valuation form and attach any relevant document;
- (b) sign the valuation form or any other document;
- (c) affix any digital signature, where applicable;
- (d) scan, upload and submit the valuation form and other relevant document to the Chief Valuation Officer where the application is submitted pursuant to subsection (3).

(6) The Chief Valuation Officer shall acknowledge the receipt of a valuation form submitted via email or an electronic medium within 7 working days.

(7) It shall be the duty of that taxpayer to re-submit the valuation form to the Chief Valuation Officer where the taxpayer has not received an acknowledgement from the Chief Valuation Officer pursuant to subsection (6).

Procedure to be followed by the Chief Valuation Officer in assessing a valuation form

12.(1) The Chief Valuation Officer may, for the purposes of assessing a valuation form, rely on any document or information available to the Chief Valuation Officer.

(2) A valuation form and any accompanying document submitted by a taxpayer to the Chief Valuation Officer shall be stored in such format as the Chief Valuation Officer may determine for future reference.

(3) A notice of acceptance of valuation or notice of valuation may be issued by —

- (a) sending the notice of acceptance to the email address of the person who submitted the application pursuant to section 11 of this Act;
- (b) sending the notice of acceptance to the email address of a person who made a request for the notice of acceptance to be issued electronically.

Valuation made in a foreign currency

13.(1) A taxpayer may make a valuation of immovable property in a foreign currency or Seychelles Rupees (SCR) and submit that valuation to the Chief Valuation Officer.

(2) Where a valuation officer makes a valuation pursuant to section 17 of the Immovable Property Tax Act, 2019, the notice of valuation shall be given in Seychelles Rupees.

(3) Where the valuation of immovable property is made in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the

Central Bank of Seychelles on the date of receipt of the valuation.

(4) Pursuant to section 16(2)(a) of the Immovable Property Tax Act, 2019, where the market value of immovable property used for residential purposes is expressed in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.

(5) Notwithstanding subsections (1), (2), (3) (4) and any other law —

- (a) the market value of an immovable property used for residential purposes acquired by the taxpayer within 5 years of the date of the coming into operation of the Immovable Property Tax Act, 2019 shall not be less than the higher of the purchase price paid by the taxpayer and the value assessed when the sanction was granted under the Immovable Property (Transfer Restriction) Act; and
- (b) where the purchase price or the value is expressed in a foreign currency, the Chief Valuation Officer shall determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.

14.(1) Tax in the financial year of 2020 is due and payable to the Commissioner General on or before 31 December 2020 under the Immovable Property Tax Act, 2019, but may be paid at any time before the end of 31 March 2021.

Extension
of deadline
for payment
of tax

(2) The Minister may by Order published in the Gazette extend the period specified in subsection (1).

PART 4 GENERAL

Penalties for
contravening
this Act

15. A taxpayer who contravenes —

- (a) section 6(1) of this Act is liable to pay the penalty set out in section 13(7) of the Immovable Property Tax Act, 2019;
- (b) section 11(1) of this Act is liable to pay the penalty set out in section 15(8) of the Immovable Property Tax Act, 2019;
- (c) section 14 of this Act shall be subjected to the provision of section 23 of the Immovable Property Tax Act, 2019.

Regulations

16. The Minister may make regulations on any matter necessary to be prescribed for giving effect to this Act.

Transitional
provision

17.(1) A taxpayer is not liable for any act or omission under the Immovable Property, 2019, where such act or omission is consistent with this Act.

(2) Nothing in this Act prevents the Registrar General from —

- (a) accepting an application; or
- (b) issuing a certificate of registration or a provisional certificate of registration to a taxpayer,

where the taxpayer submitted the application after 31 October, 2020 but before this Act comes into operation.

(3) Nothing in this Act prevents the Chief Valuation Officer from accepting a valuation form where the taxpayer submitted the valuation form after 30 November 2020, but before this Act comes into operation.

18. The following subsidiary legislation is hereby repealed — Repeal

- (a) Immovable Property Tax (Registration of Taxpayers) (Temporary Measures) Regulations, 2020 (S.I. 136 of 2020); and
- (b) Immovable Property Tax (Submission of Valuation Form) (Temporary Measures) Regulations, 2020 (S.I. 143 of 2020).

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 9th December, 2020.



Mrs. Tania Isaac
Clerk to the National Assembly



SUPPLEMENTARY APPROPRIATION ACT, 2020

(Act 30 of 2020)

I assent

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

Wavel Ramkalawan
President

18th December, 2020



AN ACT to provide for the purposes of a supplementary estimate approved by the National Assembly.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Supplementary Appropriation Act, 2020. Short title

Appropriation
of Expenditure

2. The sum not exceeding three hundred and thirty million, two hundred and five thousand, fifteen rupees and fifteen cents (**SCR330,205,015.15**) containing the supplementary estimates involving a sum of three hundred and ten million, three hundred and fifteen thousand, one hundred and twenty-three rupees and sixty-four cents (**SCR310,315,123.64**), and a sum of nineteen million, eight hundred and eighty-nine thousand, eight hundred and ninety-one rupees and fifty-one cents (**SCR19,889,891.51**), is hereby appropriated from the Consolidated Fund for the purposes specified in the supplementary estimate.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 11th December, 2020.



Mrs. Tania Isaac
Clerk to the National Assembly