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## REPUBLIC OF SEYCHELLES

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**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)  
ACT, 2022**

*(Act 10 of 2022)*

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**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)  
ACT, 2022**

*(Act 10 of 2022)*



*I assent*

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

Wavel Ramkalawan  
President

*25<sup>th</sup> May, 2022*

**AN ACT** TO MAKE AMENDMENTS TO CERTAIN ENACTMENTS AND TO REPEAL THE FOLLOWING ENACTMENTS: THE DISPOSAL OF UNCLAIMED DEPOSITS ACT, CAP. 65; THE ENTERTAINMENTS TAX ACT, CAP. 70; THE SEYCHELLES BUSINESS NUMBER ACT, CAP. 311; AND THE CUSTOMS TARIFF ACT, CAP. 56.

**ENACTED** by the President and the National Assembly.

**PART 1  
PRELIMINARY**

**Short title**

**1.** This Act may be cited as the Statute Law Revision (Miscellaneous Amendments) Act, 2022.

**PART 2**  
**DISPOSAL OF UNCLAIMED DEPOSITS ACT**

**Repeal of Disposal of Unclaimed Deposits Act**

2. The Disposal of Unclaimed Deposits Act, Cap. 65, is repealed.

**PART 3**  
**ENTERTAINMENTS TAX ACT**

**Repeal of the Entertainments Tax Act**

3. The Entertainments Tax Act, Cap. 70, is repealed.

**PART 4**  
**SEYCHELLES BUSINESS NUMBER ACT**

**Repeal of the Seychelles Business Number Act**

4. The Seychelles Business Number Act, Cap. 311, is repealed.

**PART 5**  
**CUSTOMS TARIFF ACT**

**Repeal of the Customs Tariff Act**

5. The Customs Tariff Act, Cap. 56, is repealed.

**PART 6**  
**REVENUE ADMINISTRATION ACT**

**Revision of the Revenue Administration Act**

6. In this Part, the “principal Act” means the Revenue Administration Act, Cap. 308.

**Amendment of the principal Act**

7. The principal Act is amended —
- (a) by repealing the words “Deputy Commissioner”, wherever they appear, and substituting therefor the words “Deputy Commissioner General”;

- (b) by repealing the words “Revenue Commissioner”, wherever they appear, and substituting therefor the words “Commissioner General”;
- (c) by repealing the word “GST”, wherever it appears, and substituting therefor the word “VAT”;
- (d) by repealing the words “Goods and Services Tax Act”, wherever they appear, and substituting therefor the words “Value Added Tax Act”.

### **Amendment of section 2**

**8.** Section 2 of the principal Act is amended —

(a) by repealing the following definitions —

(i) “Customs legislation”;

(ii) “GST”;

(iii) “Seychelles Business Number”

(iv) “trades tax”

(v) “Trades Tax Act”

(b) by inserting in the proper alphabetical order, the following definitions —

““customs legislation” means the Customs Management Act, 2011, and other legislation dealing with customs;

“trades tax” means any duty, tax or levy imposed under the Customs Management Act, 2011;

“VAT” means the value added tax imposed under the Value Added Tax Act, 2013;”

**Insertion of new section 45A.**

9. The principal Act is amended by inserting immediately after section 45 the following as section 45A.

**“Penalty for dishonoured cheque**

**45A.(1)** Subject to subsection (2), any person who presents a cheque to the Commissioner General or the Government in payment of an amount due or owing under a revenue law that is not honoured by the bank shall be liable to pay an administrative penalty of SCR 500 in addition to any interest or additional tax under section 41 or 44.

(2) Subsection (1) shall not apply to the person who presents the cheque if the bank has been in error in failing to honour the cheque.”

**Amendment of section 47**

10. Section 47 of the principal Act is amended in subsection (1) by repealing the words “a fine no less than R 50, 000” and substituting therefor the words “a fine of level 4 on the standard scale”.

**Amendment of section 48**

11. Section 48 of the principal Act is amended by repealing the words “is guilty of an offence and on conviction is liable to a fine of no less than R 10, 000 for small businesses, no less than R 50, 000 for a medium business and no less than R 100, 000 for a large business” and substituting therefor the following —

“commits an offence and on conviction is liable as follows —

- (a) a fine of level 2 on the standard scale for a small business;
- (b) a fine of level 4 on the standard scale for a medium business; or
- (c) a fine of level 5 on the standard scale for a large business.”

**Amendment of section 49**

12. Section 49 of the principal Act is amended —

- (a) in subsection (1) by repealing the words “commits an offence and on conviction is liable to a fine of R 1, 000” and substituting therefor the words “shall pay a fixed administrative fine of SCR 1, 000 to the Commissioner General.”;
- (b) in subsection (2) by repealing the words “a fine of not less than R 10, 000 but not more than R 100, 000 and to imprisonment for not less than one month and not more than 12 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment.”;
- (c) in subsection (4) by repealing the words “commits an offence and on conviction is liable to a fine of R 1, 000” and substituting therefor the words “shall pay a fixed administrative fine of SCR 1, 000 to the Commissioner General.”;
- (d) in subsection (5) by repealing the words “a fine of not less than R50, 000 but not more than R 500, 000 or to imprisonment for not less than one month but not more than 12 months or to both such fine and imprisonment” and substituting therefor the words “a fine of level 5 on the standard scale or to a term of imprisonment not exceeding 3 years, or to both such fine and imprisonment.”
- (e) by inserting immediately after subsection (5) the following new subsection —

“(6) A person who refuses to pay the administrative fine under subsection (1) or (4) commits an offence and is liable on conviction to a fine of level 1 on the standard scale or to a term of imprisonment not exceeding 3 months, or to both such fine and imprisonment.”



**Amendment of section 50**

13. Section 50 of the principal Act is amended by repealing the words “a fine no less than R 50, 000” and substituting therefor the words “a fine of level 4 on the standard scale”.

**Amendment of section 51**

14. Section 51 of the principal Act is amended by repealing the words “a fine of R 100, 000 or to imprisonment for not less than one month but not more than three months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years”.

**Amendment of section 79**

15. Section 79 of the principal Act is amended —

- (a) in subsection (1) by repealing the words “a fine of not less than R 50, 000 but not more than R 500, 000” and substituting therefor the words “a fine of level 2 on the standard scale or to a term of imprisonment not exceeding 6 months, or to both such fine and imprisonment”;
- (b) in subsection (2) by repealing the words “a fine of not less than R 50, 000 but not more than R 500, 000 and to imprisonment for not less than one month and not more than 24 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment”.

**Amendment of section 83**

16. Section 83(9) of the principal Act is amended by repealing the words “(other than the Trade Tax Act)” and substituting therefor the words “(other than the Customs Management Act)”.

**Amendment of section 91**

17. Section 91(3) of the principal Act is amended by repealing the words “a fine of not less than R25, 000 but not more than R 250, 000 and to

imprisonment for not less than one month but not more than 12 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment”

**PART 7**  
**CUSTOMS MANAGEMENT ACT**

**Revision of the Customs Management Act**

**18.** In this Part, the “principal Act” means the Customs Management Act, 2011.

**Amendment of the principal Act**

**19.** The principal Act is amended —

- (a) by repealing the words “Revenue Commissioner”, wherever they appear, and substituting therefore the words “Commissioner General”;
- (b) by repealing the words “Assistant Commissioner of Customs”, wherever they appear, and substituting therefore the words “Commissioner of Customs”.

**Amendment of section 261**

**20.** Section 261 of the principal Act is amended by repealing the words “or the Customs Tariff Act”.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 10<sup>th</sup> May, 2022.



Mrs. Tania Isaac  
Clerk to the National Assembly

**NATIONAL AWARDS ACT, 2022**

*(Act 11 of 2022)*

**ARRANGEMENT OF SECTIONS**

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## NATIONAL AWARDS ACT, 2022

*(Act 11 of 2022)*



*I assent*

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

Wavel Ramkalawan  
President

*25<sup>th</sup> May, 2022*

**AN ACT** TO MAKE PROVISION FOR THE CONFERMENT OF NATIONAL AWARDS AND DECORATIONS ON PERSONS WHO ARE DESERVING OF RECOGNITION BY VIRTUE OF THEIR EXTRAORDINARY AND MERITORIOUS SERVICE TO SEYCHELLES IN VARIOUS FIELDS OF ENDEAVOUR OR ACTS OF BRAVERY.

**ENACTED** BY THE PRESIDENT AND THE NATIONAL ASSEMBLY.

### **Short title**

1. This Act may be cited as the National Awards Act, 2022.

## Interpretation

### 2. In this Act —

“Chancellor” means the President of the Republic of Seychelles;

“Committee” means the National Awards Committee established under section 6;

“conferment list” means the list of persons approved by the Chancellor upon whom a national award will be conferred under section 8(1) after consideration of the recommendation of the Committee;

“National Day” means 29 June of every year;

“Order” means the Order of the Republic Seychelles constituted under section 3; and

“Secretary” means Secretary of the Order appointed under section 4(4)(a).

## Order of the Republic of Seychelles

3.(1) There is established for the purposes of this Act an Order of national awards and decorations for Seychelles which shall be known as the Order of the Republic of Seychelles and which shall, in order of precedence, consist of the following national awards —

- (a) the Medal of the Republic of Seychelles;
- (b) the Medal of Honour of the Republic of Seychelles; and
- (c) the Medal of Merit of the Republic of Seychelles.

(2) The Chancellor may, by regulations, establish other national awards and decorations.

(3) Regulations made under subsection (2) shall prescribe the eligibility for the conferment of other national awards and the provisions of this Act shall *mutatis mutandis* apply thereto.

**Chancellor and Administration of the Order**

4.(1) The President shall be the Chancellor of the Order and shall be responsible for the administration of the Order.

(2) In the absence of the Chancellor, the person for the time being performing the functions of the office of the President shall discharge the functions of Chancellor.

(3) The Chancellor may, acting on the recommendation of the Committee, confer a national award upon a person in accordance with this Act or any regulations made under this Act.

(4) The Chancellor —

- (a) shall appoint the person discharging the administrative functions of secretary to the Cabinet of Ministers to be the Secretary of the Order; and
- (b) may appoint such other persons as the Chancellor sees fit to hold an office of the Order and such persons shall have designated functions to assist with the administration of the Order.

(5) The Secretary shall —

- (a) hold and maintain any records relating to the Order;
- (b) cause the publication, notification and gazetting of any notice under this Act;
- (c) hold and maintain the register of the names and other relevant particulars of any person to whom a national award has been conferred under this Act;
- (d) procure the insignia in respect of any person admitted to the Order;
- (e) maintain the relationship between the Order and the Committee;

- (f) arrange the investiture ceremonies; and
- (g) perform such other functions in respect of the administration and functioning of the Order as the Secretary or the Chancellor considers necessary.

(6) A person shall not be a member of the Order by reason only of he or she being the Secretary or an official of the Order.

(7) Any office to which a person is appointed under this section shall be a public office.

### **Seal and motto of the Order**

5.(1) The Order shall have an official seal.

(2) The Chancellor shall have the custody of the seal.

(3) There may be, in relation to the Order or a national award, a motto.

### **National Awards Committee**

6.(1) There shall be established, for the purposes of this Act, a committee to be known as the National Awards Committee.

(2) The Committee shall consist of six members appointed by the Chancellor.

(3) The Committee shall —

- (a) consider any nominations and supporting material received in respect of a person who is to be considered for appointment to the Order, and the committee for this purpose may receive nominations from any person or organisation;
- (b) compile a list of nominees in respect of each national award and make recommendations to the Chancellor of those persons to be considered for each national award; and

- (c) advise the Chancellor on matters concerning the Order as the Chancellor may refer to the Committee for consideration.

(4) A person shall not be a member of the Order by reason only of he or she being a member of the Committee.

(5) The provisions of the Third Schedule shall have effect as to the constitution and procedures of the Committee and otherwise in relation thereto.

(6) There may be paid to the members of the Committee such allowances as may be determined by the Minister responsible for finance in consultation with the Chancellor.

### **Eligibility for national award**

7.(1) The Medal of the Republic of Seychelles shall be conferred upon the President on his or her assumption of office or at any other time during his or her term of office.

(2) Subject to subsection (3), the President shall continue to be a member of the Order notwithstanding expiration of his or her term of office, resignation or retirement from office or removal from office on the ground of mental and physical incapacity.

(3) The President shall cease to be a member of the Order where he or she is removed from office for violation of the Constitution or gross misconduct under article 54 of the Constitution.

(4) Subsection (1) shall not apply to a person who is re-elected as President and who has already had conferred upon him or her the Medal of the Republic of Seychelles.

(5) On his or her assumption of office, the Medal of the Republic of Seychelles shall be conferred upon the President by the Chief Justice or Judge before whom the President subscribes to the oath of office.

(6) The Chancellor may confer the Medal of the Republic of



Seychelles on any person who has served as President before the commencement of operation of this Act.

(7) On the commencement of this Act, the incumbent President shall, at the first investiture ceremony, be conferred the Medal of the Republic of Seychelles by the Chief Justice.

(8) The criteria for eligibility for —

- (a) the Medal of Honour is set out in the First Schedule; and
- (b) the Medal of Merit is set out in the Second Schedule.

(9) Subject to such eligibility criteria prescribed in the First and Second Schedules, the Medal of Honour and the Medal of Merit may be conferred upon a citizen of Seychelles or upon a person who is not a citizen of Seychelles.

### **Conferment and presentation of national award**

8.(1) An appointment to the Order shall be made —

- (a) once a year, during an investiture ceremony that will take place on National Day; or
- (b) on such other date as is prescribed by the Chancellor by order published in the *Gazette*.

(2) The Committee shall recommend to the Chancellor the persons to be awarded a national award under subsection (1) no later than thirty days before National Day.

(3) The Chancellor may make announcements on the conferment of awards or make appropriate arrangements for conferment where conferment is not possible on the aforementioned date.

(4) At the investiture ceremony, the Chancellor shall —

- (a) by written instrument as may be prescribed in a schedule under this Act appoint a person to the Order;

- (b) confer upon a person on the conferment list the national award; and
- (c) present a person on the conferment list with a decoration in the form of an insignia of the national award of the Order as prescribed under this Act.

(5) The investiture ceremony shall be held at such place and time as the Chancellor may decide.

(6) The instrument of appointment shall bear the signature of the Chancellor and the seal of the Order and such appointment of a person to the Order shall take effect from the date on which the instrument is dated.

(7) The national award of the Order may be conferred upon a person during his or her lifetime or posthumously but a deceased recipient will not become a member of the Order.

(8) Where the award is conferred posthumously, the national award shall be presented to a person that the Chancellor shall determine.

### **Conferment of Honorary Medal of the Republic of Seychelles**

9.(1) The Chancellor may confer an Honorary Medal of the Republic of Seychelles upon —

- (a) a Head of State or a person with similar status; or
- (b) a head of a government of a State that the Chancellor considers to be deserving of the medal where that person is from a country whose government has made substantial contribution to the development of Seychelles.

(2) The conferment shall be made on a formal State or official visit where an exchange of honours is agreed upon in advance of such visit.

### **Use of the national award and Insignia of the Order**

10.(1) A person to whom a national award is conferred is entitled to use such letters or abbreviations of the national award after his or her name

as may be prescribed where the use of such letters is customary or in circumstances as may be prescribed.

(2) The Chancellor shall prescribe the form, style, design, specifications and method of wearing of the insignia of each of the national awards.

(3) A person upon whom a national award is conferred is entitled to wear the insignia conferred by that national award in the manner described in the Fourth Schedule.

(4) Except as otherwise provided under this Act or by regulations, any insignia of a national award shall remain the property of the Order.

(5) If the insignia is lost it may, upon the recommendation of the Committee, be replaced at the expense of the recipient, unless the Chancellor determines otherwise.

### **Revocation of national award**

**11.(1)** Where a person upon whom a national award has been conferred —

- (a) brings Seychelles into disrepute; or
- (b) engages in dishonourable conduct,

the Chancellor may revoke the national award conferred upon the person.

(2) Subject to subsection (1), where the national award is revoked —

- (a) the name of the person upon whom the national award was conferred shall be removed from the register referred to in section 4(5)(c); and
- (b) the person shall, where applicable, return the insignia to the Secretary.

(3) Notwithstanding subsection (1), the Chancellor may restore any national award that has been previously revoked.

(4) Where the national award is restored under subsection (3), the Secretary shall re-enter the record of the national award in the register.

### **Termination of membership**

12.(1) A person ceases to be a member of the Order upon —

- (a) the death of that person;
- (b) resignation of that person from the Order;
- (c) the revocation of the national award of that person pursuant to section 11; and
- (d) in the case of the President, under section 7(3) of the Act.

(2) An appointment that has been terminated may be restored.

(3) Where a person ceases, other than by death, to be a member of the Order, the person shall immediately surrender the insignia of the Order to the Secretary.

### **Resignation from the Order**

13.(1) A person who wishes to resign from the Order shall submit his or her resignation in writing to the Chancellor.

(2) A resignation submitted in accordance with this section shall take effect from the date on which the person is informed of the acceptance of the resignation.

### **Publication**

14. The Secretary shall cause to be published in the *Gazette* —

- (a) the appointments to the Order;
- (b) the names of all members of the Committee as first constituted and every change in the membership thereof; and

- (c) where any person ceases to be a member of the Order by reason of his or her resignation or of termination or where he or she is restored to the Order, the termination or restoration, as the case may be.

### **Offences**

15.(1) A person who claims or knowingly engages in conduct calculated to mislead others into believing that he or she is the recipient of a national award that he or she has not received commits an offence.

(2) The conduct referred to in subsection (1) may include, but is not limited to —

- (a) wearing or displaying insignia or facsimile thereof; and
- (b) using or allowing others to use post-nominal letters or any facsimile thereof.

(3) Any person who is a party to the sale or manufacture of insignia or medals by an unauthorised supplier, commits an offence.

(4) Any person convicted of an offence under this Act or any regulations made under this Act shall be liable on conviction to a term of imprisonment not exceeding 2 years or to a fine of level 3 on the standard scale or to both such fine and imprisonment.

### **Regulations and Amendment of Schedules**

16.(1) The Chancellor may make regulations for carrying out the purposes and provisions of this Act and, in particular and without prejudice to the generality of the foregoing, for —

- (a) the eligibility of conferment of a national award;
- (b) any restriction on the number of appointees to the Order in any given year;
- (c) any right or privilege connected with the conferment of a national award;

- (d) the Arms and motto of the Order;
- (e) the wearing of insignia or medals issued in relation to the Order or the assumption of any style or title assigned to any national award.

(2) The Chancellor may amend the Schedules by Order published in the *Gazette*.

## FIRST SCHEDULE

[Section 7(8)(a)]

### Medal of Honour

The Medal of Honour of the Republic of Seychelles may be awarded to any person who —

- (a) has rendered exceptional or outstanding services of national importance to Seychelles, earning the respect and gratitude of the Government and the people of Seychelles;
- (b) has performed an outstanding act of bravery, kindness or humanity to any person.

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## SECOND SCHEDULE

[Section 7(8)(b)]

### Medal of Merit

The Medal of Merit of the Republic of Seychelles may be awarded to any person who has rendered long, loyal, devoted, outstanding and meritorious service of national importance in various fields to the Republic of Seychelles and to the people of Seychelles.

## THIRD SCHEDULE

[Section 6(5)]

### Constitution and Procedure of the National Awards Committee

#### 1. Tenure of Office

Subject to the provisions of this Schedule, a member of the Committee

shall hold office for a period not exceeding three years from the date of appointment and is eligible for reappointment.

## **2. Chairperson**

The Chancellor shall appoint a Chairperson of the Committee from amongst the members.

## **3. Secretary**

The Committee may appoint a person to act as secretary to the Committee.

## **4. Resignation**

Any member of the Committee may at any time resign his or her office by instrument in writing addressed to the Chancellor, and from the date of the receipt by the Chancellor of such instrument such member shall cease to be a member of the Committee.

## **5. Vacancy**

(1) If any vacancy occurs in the membership of the Committee, such vacancy shall be filled by the appointment of another person who shall, subject to the provisions of this Schedule, hold office for the remainder of the period for which the previous member was appointed.

(2) In the case of the absence or inability to act of any member, the Chancellor may appoint any person to act temporarily in the place of such member.

## **6. Validity of proceedings**

A vacancy in the membership of the Committee or any defect in the appointment of a member thereof shall not preclude the carrying out of the Committee's functions and shall not affect the validity of its proceedings.

**7. Procedures of meetings**

- (1) The Committee shall meet at such times as may be convenient or expedient for the transaction of business, and at such places as it may deem fit.
- (2) The Chairperson shall preside at meetings of the Committee and, in the case of his or her absence from any meetings, the members present shall elect one from amongst their number to preside at that meeting.
- (3) The decisions of the Committee shall be by majority of votes of the members present and voting, and the Chairperson or the person presiding at the meeting shall have casting vote in any case in which the voting is equal.
- (4) The quorum of the Committee shall be four members thereof.
- (5) Minutes in proper form shall be kept in the proceedings of the Committee.
- (6) Subject to the provisions of this Schedule, the Committee shall have power to regulate its own proceedings, and may delegate to any member or sub-committee thereto the power and authority to carry out on behalf of the Committee such duties as the Committee may determine.

**8. Expenses of the Committee**

Any expenses incurred by the Chairperson and other members of the Committee in the performance of their duties shall be chargeable on the Consolidated Fund.

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**FOURTH SCHEDULE**

*[Section 10(3)]*

**Manner of wearing an Insignia**

When worn in Seychelles, the insignia shall be worn as a pendant from a riband attached to the left breast of the outer garment and in front of all decoration.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 17<sup>th</sup> May, 2022.



Mrs. Tania Isaac  
Clerk to the National Assembly