#### S.I. 69 of 2019

### TAXATION (PROVISIONAL CHARGING) ACT

(Cap 233)

#### **Taxation (Provisional Charging) Order, 2019**

**WHEREAS** it is proposed to introduce into the National Assembly a Bill, namely the Immovable Property Tax Bill, 2019, providing for the imposition and collection of tax on immovable property owned by non-Seychellois and matters incidental thereto;

**AND WHEREAS** the President has approved the Immovable Property Tax Bill, 2019;

**NOW THEREFORE,** in exercise of the powers conferred by section 3 of the Taxation (Provisional Charging) Act read together with Article 157 of the Constitution, the Minister responsible for finance makes the following Order—

**1.** This Order may be cited as the Taxation <sub>Citation</sub> (Provisional Charging) Order, 2019.

2. Subject to the Taxation (Provisional Charging) Act, the provisions of the Immovable Property Tax Bill, 2019, shall until this Bill becomes law, have the force of the law as from 1st January 2020.

Provisional enforcement of Bill

# MADE this 12th day of December, 2019.

## MAURICE LOUSTAU-LALANNE MINISTER RESPONSIBLE FOR FINANCE