



Official Gazette

No. 102

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GOVERNMENT NOTICES

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

No. 960 of 2020

GAZETTE SUPPLEMENT

The following Order is published as a Legal Supplement to this number of the Official Gazette.

Gazette	Description	Price
102	Defence (Seychelles People's Defence Force Call Out of Reserve Forces) (COVID 19) (Amendment) Order, 2020. (S.I. 159 of 2020)	1.15

No. 961 of 2020

INSURANCE ACT, 2008

(Act 11 of 2008)

Notice for licensing of Insurance Sub-Agent

In accordance with section 120 (1)(d) of the Insurance Act, 2008 (Act 11 of 2008) notice is hereby given that on the 16th day of November, 2019, Mr. Fadia Lindy Farabeau has been licensed to act as an insurance sub-agent for Alliance Insurance.

FINANCIAL SERVICES AUTHORITY

No. 962 of 2020

INSURANCE ACT, 2008

(Act 11 of 2008)

Notice for licensing of Insurance Sub-Agent

In accordance with section 120 (1)(d) of the Insurance Act, 2008 (Act 11 of 2008) notice is hereby given that on the 16th day of November, 2019, Mr. Deepak Radhakrishnan has been licensed to act as an insurance sub-agent for Alliance Insurance.

FINANCIAL SERVICES AUTHORITY

No. 963 of 2020

FOUNDATIONS ACT

Section 99(1)

Notice is hereby given pursuant to Section 99(1) of the Foundations Act, 2009 that the names of the below foundations will be struck off the register unless payment of annual fees and all penalty fees are paid within 90 days from **30th October, 2020**.

<u>Foundation Name</u>	<u>Reg. No.</u>
WPP & Affiliates Foundation	134
STARS AND STRIPES FOUNDATION	331
Arcadia Foundation	454
THE CASPIAN SEA FOUNDATION	561
JAMES HARRISON ROSE FOUNDATION	562
Ferro Foundation	652
Nova Family Foundation	727
Orichalcos Foundation	744

Financial Services Authority

No. 964 of 2020

FOUNDATIONS ACT

Section 95(4)

Notice is hereby given pursuant to Section 95(4) of the Foundations Act, 2009 that **OMALK Foundation No. 000620** has been struck off the register owing to dissolution, with effect from **11th November, 2020**.

Financial Services Authority

No. 965 of 2020

FOUNDATIONS ACT

Section 99(2)

Notice is hereby given pursuant to Section 99(2) of the Foundations Act, 2009 that the following foundations have been struck off the register, due to failure to pay its annual fees, with effect from **11th November, 2020**.

<u>Foundation Name</u>	<u>Reg. No.</u>
The Jerobeam Foundation	642
Nine Point Five Foundation	789
PHOENIX HEART FOUNDATION	796
Galacta Foundation	799

Financial Services Authority

No. 966 of 2020

FOUNDATIONS ACT

Section 99(1)

Notice is hereby given pursuant to Section 99(1) of the Foundations Act, 2009 that the names of the below foundations will be struck off the register unless payment of annual fees and all penalty fees are paid within 90 days from **27th November, 2020**.

<u>Foundation Name</u>	<u>Reg. No.</u>
North Star Foundation	334
Sapere Aude Foundation	467
ARGENTUM FOUNDATION	746

Financial Services Authority

No. 967 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 **Marketing and Sales Services Corporation - No.**

172594 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. 968 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Sections 272(1)(b)(iv) 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 the following companies will be struck off the register at the expiration of 60 days from the date of this publication, pursuant to section 272(1)(b)(iv) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Poly Long International Trade Co., Ltd	132782
GUAHOA DEVELOPMENT LIMITED	168235
KIZISA TEXTILE CO., LTD.	177497
MASS WIND HOLDINGS LIMITED	160969
CHANG XING LIMITED	159369

Financial Services Authority

No. 969 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Section 217(5)(c)

Notice is hereby given pursuant to Section 217(5)(c) of the International Business Companies Act, 2016 that the following companies have been struck off the register owing to continuation in another jurisdiction, with effect from **23rd November, 2020**.

<u>Company Name</u>	<u>IBC No.</u>
VG Management Services Ltd	198336
VG Services Ltd	198335
Sphinx Entertainment International Limited 斯芬克斯娱乐国际有限公司	162479
Honor Technology Australia Limited	200075
NEOSMART Limited	118410
OMNICOM LIMITED	24909

Financial Services Authority

No. 970 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT

(Act 15 of 2016)

Section 217(5)(c)

Notice is hereby given pursuant to Section 217(5)(c) of the International Business Companies Act, 2016 that the following companies have been struck off the register owing to continuation in another jurisdiction, with effect from **24th November, 2020**.

<u>Company Name</u>	<u>IBC No.</u>
Palm Drill Limited	99956
JunFeng Group Limited 君丰集团有限公司	203236

Financial Services Authority

No. 971 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 November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Strategic Bang LLC	182691
Eurohalom Holdings Limited	38527
Advanced Synfuels Technologies Limited	208219
VIGER HOLDINGS LIMITED	34194
Steed Asprey Corporation	79659

Financial Services Authority

No. 972 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 **12th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Omniquest Investments Ltd	86511
Hesnag Limited	30687

Financial Services Authority

No. 973 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 **13th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
ZHONGSHAN LAN YUXING TECHNOLOGY LIGHTING CO., LTD	137312
ZHONGSHAN PHOTON LIGHTING FACTORY LTD	137315
SHAOS SOLAR LTD	137311
FOYANG LIGHTING CO., LTD	137310
YOUTH LIGHTING ELECTRIC CO., LTD	137314
DONGGUAN LAC OPTO ELECTRONICS TECHNOLOGY CO., LTD	137308

Financial Services Authority

No. 974 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 **16th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Tradeinvest Holding Limited	153253
Klebe International Limited	59297

Financial Services Authority

No. 975 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 **17th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
Flame Investment Ltd	195607
Fireball Investment Ltd	195940
Falling Star Ltd	175962
Enkeli Management Ltd	176992
Empress Investment Ltd	195978
Chap trap Investment Ltd	195946
Charpore Ltd	201911
Cinerous Investment Ltd	195610
Cliffon Investment Ltd	195944
Carpathian Investment Ltd	195962
Casey Management Ltd	137342
Catalina Investment Ltd	195612
Cederberg Investment Ltd	195955
Chamoisee Investment Ltd	195611
Channelson Ltd	139902
Black Mamba Investment Ltd	194798
Blanca Management Ltd	176455
Bloding Management Ltd	149950
Brooks Range Investment Ltd	195957
Brownie Investment Ltd	195604
Caramel Investment Ltd	195613
Cardillac Holding Ltd	195437
Caribbean Investment Ltd	195977

Financial Services Authority

No. 976 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 **18th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
CREATIVE CO., LTD	38005
Adhafera Group Limited	217174
Hengtuo Science and Technology Management Consulting Co., Limited	161913
Parson Industrial Corp	189069
China Dream International Consulting Firm Limited	186736

Financial Services Authority

No. 977 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 **Web Templates Ltd. No. 186590** has been struck off the register owing to dissolution, with effect from **19th November, 2020** in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 978 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 **20th November, 2020** in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
LONG GRAND LIMITED 長隆有限公司	150857
Colmenar Factory Inc.	144334

Financial Services Authority

No. 979 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 **23rd November, 2020** in accordance with Section 297(3)(a) of the Act.

Company Name

eGuru Global Media Inc.
Viseroid Ltd

IBC No.

114800
83677

Financial Services Authority

No. 980 of 2020

LAND RECLAMATION NOTICE

Mr/s. Walter & Claire Labrosse acting on their 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 **911** square meters at **Petit Paris**, (adjacent to the Parcel S8424), Mahe.

The proposed area to be reclaimed is bounded on the **Northern, Eastern and Southern Eastern and Western** by Marsh Area and **Southern and Southern Western** by Parcel S8424.

The area to be reclaimed is demarcated as follows:

POINT NAME	EASTINGS	NORTHINGS
AB825	332076.91	9485470.37
PEG1	332078.46	9485486.31
PEG2	332099.22	9485476.54
PEG3	332122.20	9485465.92
AB839	332121.86	9485441.83
AB841	332101.08	9485451.21
AB958	332093.44	9485464.32
AB825	332076.91	9485470.37

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. 981 of 2020

LAND RECLAMATION NOTICE

Mr/s. Ryan & Meggie Savy acting on their 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 **911** square meters at **Baie Ste Anne, Praslin**, (adjacent to the Parcel PR1520).

The proposed area to be reclaimed is bounded on the **Northern and Eastern** side by Sea and **Southern** side by Parcel PR6976 and PR6199 and **Western** side by Parcel PR1520.

The area to be reclaimed is demarcated as follows:

POINT NAME	EASTINGS	NORTHINGS
IP1	362267.20	9520175.46
(F)	362267.72	9520175.74
Peg1	362293.17	9520179.46
AF265	362306.01	9520148.70
IP1	362284.27	9520145.07
BCNRC	362277.02	9520143.39
IP1	362267.20	9520175.46

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. 982 of 2020

SARASWATHI FANCY STORES (PTY) LIMITED

The Companies Act 1972

Member's Voluntary Winding up of the Company

Be informed that the above named Company has passed a Unanimous Resolution to wind up the Company Voluntarily, since the Company has been dormant since 2016.

The Members have appointed Mr. Narasimhan Ramani of Ramani & Company, Chartered Accountants, P.O. Box 847, Victoria, as the Liquidator.

It is advised that any claim against the Company shall be submitted to the above Liquidator in writing along with the proof of the claim on or before 30 days of the Publication of this notice in the Official Gazette.

No. 983 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my daughter's name from Maliah Sophia Joubert to Maliah Sophia Marengo 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 Mabel Marengo
Quincy Village
Mahe

No. 984 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

S.I. 159 of 2020

DEFENCE ACT

(Cap 58)

Defence (Seychelles People's Defence Force Call Out of Reserve Forces) (COVID 19) (Amendment) Order, 2020

In exercise of the powers conferred by sections 29 and 32 of the Defence Act, the Commander-in-Chief makes the following order —

1. This order may be cited as the Defence (Seychelles People's Defence Force Call Out of Reserve Forces) (COVID 19) (Amendment) Order, 2020.

Citation

2. The Defence (Seychelles People's Defence Force Call Out Reserve Forces) (COVID 19) Order is amended as follows —

S.I. 64 of 2020

- (a) in paragraph 4 by repealing the words “31 December, 2020” and substituting therefor the words “31 December, 2021”.

MADE this 27th day of November, 2020.

**WAVEL RAMKALAWAN
PRESIDENT**

S.I. 159 of 2020

DEFENCE ACT

(Cap 58)

Defence (Seychelles People's Defence Force Call Out of Reserve Forces) (COVID 19) (Amendment) Order, 2020

In exercise of the powers conferred by sections 29 and 32 of the Defence Act, the Commander-in-Chief makes the following order —

1. This order may be cited as the Defence (Seychelles People's Defence Force Call Out of Reserve Forces) (COVID 19) (Amendment) Order, 2020.

Citation

2. The Defence (Seychelles People's Defence Force Call Out Reserve Forces) (COVID 19) Order is amended as follows —

S.I. 64 of 2020

- (a) in paragraph 4 by repealing the words “31 December, 2020” and substituting therefor the words “31 December, 2021”.

MADE this 27th day of November, 2020.

**WAVEL RAMKALAWAN
PRESIDENT**

IMMOVABLE PROPERTY TAX (INTERIM MEASURES) BILL, 2020

(Bill No. 29 of 2020)

OBJECTS AND REASONS

The object of this Bill is to enable the Government 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.

The deadline to apply to the Registrar General to be registered in the register of non-Seychellois immovable property owners was 31 October 2020. This Bill seeks to extend this deadline to 31 December 2020. Some taxpayers are not resident in Seychelles and these taxpayers have encountered difficulty in getting a person who is present in Seychelles to register their properties. Further, some companies are unaware that where a director or shareholder of the company is a non-Seychelles, that company is required to apply to be registered in the register of non-Seychellois immovable property owners. The penalty for failing to register an immovable property in accordance with the law is SCR50, 000 or SCR10, 000, respectively, depending on the type of property. In light of these circumstances, the Bill seeks to give taxpayers sufficient time to register their immovable property. Also, the Bill introduces mechanisms that will expedite the process for a taxpayer to pay the immovable property tax.

The deadline to submit a valuation of immovable property to the Chief Valuation Officer is 30 November 2020. This Bill seeks to extend this deadline to 28 February 2020. As explained, some taxpayers are not resident in Seychelles and these taxpayers have encountered difficulty in getting a person who is present in Seychelles to facilitate the valuation of their properties. As such, taxpayers are given ample time to ensure that they submit the valuation of their immovable property to the Chief Valuation Officer.

Moreover, this Bill seeks to give taxpayers more time, if needed, to pay the tax. The deadline to pay the immovable property tax for the financial year of 2020

is 31 December 2020 but a taxpayer may pay the said tax any time before the end of 31 March 2021.

Also, the Bill seeks to address issues relating to the valuation of immovable of property in a foreign currency, and the conversion rates of foreign currency where the purchase price of immovable property was made in a foreign currency.

These measures are interim measures in relation to the Immovable Property Tax Act, 2019. By mid-2021, it is intended that Immovable Property Tax Act, 2019, may be revised following a comprehensive review by the relevant authorities and stakeholders. The revised legislative proposal will take into consideration the effectiveness of the current law, the challenges in implementing the law and proposed legislative solutions to address any challenges or to reduce bureaucracy in the implementation of the Immovable Property Tax Act, 2019.

Dated this 30th day of November, 2020.

**FRANK D.R. ALLY
ATTORNEY-GENERAL**

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

(Bill No. 29 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) BILL, 2020**

(Bill No. 29 of 2020)



**A BILL
OF**

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 Immoveable Property Tax (Interim Measures) Act, 2020. Short title

Interpretation

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

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

“foreign currency” means the legal tender described as USD\$, £ or €;

“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, 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, 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, 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 this Act 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 the end of 31 December, 2020 (Seychelles time).

Registration
of non-
Seychellois
immovable
property
owners

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

(3) A person liable as taxpayer may apply to the Register 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 document 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.

(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 that 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

give any information or explanation in relation to any 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 the 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.

Taxpayer has a right to a provisional certificate of registration

10.(1) Subject to subsection (3), the Registrar General may, at the Registrar General's discretion, issue a provisional 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 repealment 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, that taxpayer shall be entitled to a provisional certificate of registration if the taxpayer does not receive a certificate of registration any time 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 any time 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 submitted an application to ensure that the taxpayer obtains a provisional certificate of registration from the Registrar General with 10 working days.

PART 3

VALUATION OF IMMOVABLE PROPERTY AND PAYMENT OF TAX

Deadline for submission of valuation form

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

at any time before the end of 28 February, 2021 (Seychelles time).

(2) The Minister may by Order published in 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 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 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 SCR by 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 SCR by 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 highest 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 SCR by 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 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 any time 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 any time 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).