



Official Gazette

No. 61

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GOVERNMENT NOTICES

The following Government Notice is published by Order of the President.

No. 473 of 2020

GAZETTE SUPPLEMENTS

The following Bill, Regulations and Orders are published as Legal Supplements to this number of the Official Gazette.

Gazette	Description	Price
61	Digitization and Publication of Gazette Bill, 2020. (Bill No. 21 of 2020)	9.00
	Excise Tax (Amendment of Schedule 1) (No. 2) Regulations, 2020. (S.I. 80 of 2020)	1.15
	Environment Protection (Environmental Levies on PET, Plastic and Glass Bottles and Cans) Regulations, 2020. (S.I. 81 of 2020)	1.60
	Delegation of Statutory Functions (Revenue Administration Act) Order, 2020. (S.I. 82 of 2020)	1.15
	Delegation of Statutory Functions (Revenue Administration Act) (No. 2) Order, 2020. (S.I. 83 of 2020)	1.15
	Immovable Property Tax (Amendment of Schedule 1) Regulations, 2020. (S.I. 84 of 2020)	15.00

No. 474 of 2020

NOTICE

REGISTRATION OF NON-SEYCHELLOIS IMMOVABLE PROPERTY OWNERS

In accordance with section 13(4) of the Immovable Property Tax Act, 2019, the Registrar General hereby gives notice that every non-Seychellois who owns immovable property in Seychelles shall submit an application to the Registrar General to be registered in the register of non-Seychellois immovable property owners.

An application shall be submitted to the Registrar General from 1 July 2020 to 31 October 2020. A non-Seychellois who fails to submit an application to the Registrar General in accordance with the Act shall be liable to pay the Registrar General the following fine —

- (a) SCR50, 000 in the case of commercial property, industrial property, multi-purpose buildings or villa; or
- (b) SCR10, 000 in the case of immovable property not specified in paragraph (a).

The application form will be made available in hard copy at the Registrar-General's office, Independence House, Victoria, Mahe, and subsequently in digital form on www.egov.sc.

Immovable property includes commercial property, condominium unit, immovable property, immovable property used for residential purposes, industrial property, land, lease, multi-purpose building and villa as defined under the Act.

Non-Seychellois has the same definition as 'non-Seychellois' in the Immovable Property (Transfer Restriction) Act. Please read full definition in the law.

Dated this 30th June, 2020.

**WENDY PIERRE
REGISTRAR GENERAL**

No. 475 of 2020

NOTICE

FIXED DATES FOR SUBMISSION OF VALUATION OF IMMOVABLE PROPERTY

In accordance with section 15(7) of the Immovable Property Tax Act, 2019, the Minister responsible for finance hereby gives notice that any non-Seychellois who is liable to pay immovable property tax shall submit the market value of his or her immovable property to the Chief Valuation Officer.

A valuation shall be submitted to the Chief Valuation Officer from 1 July 2020 to 31 November 2020. A non-Seychellois who fails to submit an application to the Chief Valuation Officer in accordance with the Act shall be liable to pay the Chief Valuation Officer a fine of SCR 3000 plus SCR 100 for each week or part of a week until the valuation is submitted or made, if the taxpayer fails to submit —

- (a) a valuation to the Chief Valuation Officer on the date fixed by the Minister; or
- (b) a new valuation when there is an improvement in relation to immovable property.

Dated this 1st day of July, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER RESPONSIBLE FOR FINANCE**

No. 476 of 2020

APPOINTMENT OF CHIEF VALUATION OFFICER

It is hereby notified for general information that the Minister responsible for land, in exercise of the powers conferred on the Minister by section 4(1) of the Immovable Property Tax Act, 2019, has appointed Mr. Patrick Lablache to be the Chief Valuation Officer, with effect from 1 July 2020.

Dated this 1st day of July, 2020.

**PAMELA CHARLETTE
MINISTER RESPONSIBLE FOR LAND**

No. 477 of 2020

**AUTHORIZATION TO CONDUCT VALUATION OF
IMMOVABLE PROPERTY**

It is hereby notified for general information that the Minister responsible for land, in exercise of the powers conferred on the Minister by section 2 of the Immovable Property Tax Act, 2019, has authorized the following classes of qualified professionals to conduct valuation of immovable property —

1. a qualified valuation surveyor; or
2. a quantity surveyor who possesses a valid licence from Seychelles Licensing Authority.

A qualified professional shall have at least 3 years work experience in Seychelles. A qualified professional desiring to conduct valuation of immovable property shall make an application to the Minister in such manner as may be directed.

Dated this 1st day of July, 2020.

**PAMELA CHARLETTE
MINISTER RESPONSIBLE FOR LAND**

S.I. 82 of 2020**TRANSFER AND DELEGATION OF STATUTORY
FUNCTIONS ACT***(Cap 240)***Delegation of Statutory Functions (Revenue
Administration Act) Order, 2020**

In exercise of the powers conferred by section 4 of the Transfer and Delegation of Statutory Functions Act read with section 8 of the Seychelles Revenue Commission Act, Cap. 322, the Commissioner General makes the following order —

1. This order may be cited as the Delegation of Statutory Functions (Revenue Administration Act) Order, 2020.

Citation

2. The function conferred on the Commissioner General under section 35 of the Revenue Administration Act is delegated to the Registrar General with effect from the date of publication of this Order in the Gazette.

Delegation of functions under the Revenue Administration Act, Cap 308

3. The function delegated under paragraph 2 is limited to the matters relevant to the collection of tax under the Immovable Property Tax Act, 2019.

Conditions

MADE this 30th day of June, 2020.**VERONIQUE HERMINIE
COMMISSIONER GENERAL**

S.I. 84 of 2020**IMMOVABLE PROPERTY TAX ACT***(2019)***Immovable Property Tax (Amendment of Schedule 1)
Regulations, 2020**

In exercise of the powers conferred by section 28 of the Immovable Property Tax Act, the Minister responsible for finance makes the following regulations —

1. These regulations may be cited as the Immovable Property Tax (Amendment of Schedule 1) Regulations, 2020. Citation

2. Schedule 1 to the Immovable Property Tax Act is amended as follows —

(a) by inserting immediately before the words “Form A” the following —

“1. The Forms set out in Schedule 1 shall be the forms which shall be used in all matters to which they refer.

Forms to be used in connection with the Act and the Regulations

2. The Registrar, Commissioner General or Chief Valuation Officer, as the case may be, may modify, alter or add such words or phrases in any form contained in Schedule 1 and any such variation shall not affect the validity or regularity of the form provided that any such change is within the scope of the enabling provision of the Act.”

Variation of form

(b) by inserting immediately after Form A the following forms —

“FORM B*[Section 13]***IMMOVABLE PROPERTY TAX ACT****NON-SEYCHELLOIS IMMOVABLE PROPERTY OWNER
APPLICATION FOR REGISTRATION****Registration Details**

(a)	Registration Type <i>(please tick appropriately)</i>	<input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> Association <input type="checkbox"/> Partnership <input type="checkbox"/> IBC <input type="checkbox"/> Co-ownership <input type="checkbox"/> Others (please specify)
(b)	State your Taxpayer Identification Number (If a TIN Holder)	

For Individual and Co-ownership Applicants (Natural persons)

(i)	Title <i>(please tick appropriately)</i>	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss. <input type="checkbox"/> Others (please specify):
(ii)	Marital Status If Married to Seychellois(e) please indicate Spouse Information:	<input type="checkbox"/> Married <input type="checkbox"/> Single Full Name(s): NIN:
(iii)	Given Name(s) Surname	
(iv)	Date of Birth	
(v)	Place of Birth	

(vi)	Nationality			
(vii)	Passport No./NIN (where has obtained a Seychellois ID Card)			
(viii)	Country of residence			
(ix)	Present Address (if different from (viii) above)			
(x)	Contact Details	Telephone No.1	Telephone No.2	Email Address
(xi)	Undivided Share percentage in Immovable Property		

Juridical persons (Companies, Association and other persons with legal personality)

(i)	Name			
(ii)	Identification Number (e.g. incorporation number)			
(iii)	Date of Incorporation/registration			
(iv)	Country of Incorporation/ registration			
(v)	Registered Office Address			
(vi)	Principal place of business			
(vii)	(a) Name of Secretary/registered agent/ Legal representative			
	(b) NIN/Passport Number			
	(c) Contact Details	Telephone No.1	Telephone No.2	Email address
* For Non-Seychellois Beneficial Owner(s) please fill in Annex 1				

Annex 1: Non-Seychellois Beneficial Owner(s) Details

(i)	Status	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss. <input type="checkbox"/> Others (please specify):		
(ii)	Marital Status If Married to Seychellois(e) please indicate Spouse Information:	<input type="checkbox"/> Married <input type="checkbox"/> Single Full Name(s): NIN:		
(iii)	Given Name(s)			
	Surname			
(iv)	Date of Birth			
(v)	Place of Birth			
(vi)	Nationality			
(vii)	Passport No./NIN (where has obtained a Seychellois ID Card)			
(viii)	Country of residence			
(ix)	Present Address (if different from (viii) above)			
(x)	Contact Details	Telephone No.1	Telephone No.2	Email Address
(xi)	Undivided share percentage in Immovable Property		

Part 4: Documents proving status under the *Immovable Property Tax Act 2019*

An applicant shall provide —

(a)	Please attach certified copies of your identification documents, passport and ID card (if any) or certificate of incorporation or registration. In the event of any representation, please attach a copy of relevant document(s) in support. E.g.: power of attorney/board resolutions...
(b)	<p>Documents proving your ownership of Land(s)</p> <p>(i) Transfer document(s) with a recent certificate of official search or</p> <p>(ii) Transcriptions and a recent certificate of repertoire</p>

✍ Note: In the event that there is any change in the particulars provided above, you are required to notify the Registrar General of this change, through the completion of the change in particulars form and to provide relevant documents in support.

Name:

Please specify capacity under which you are applying:

.....

Signature:

Date:

FORM C

[Section 13(6)]

**IMMOVABLE PROPERTY TAX ACT
CERTIFICATE OF REGISTRATION**

This is to certify that:

....., as a non- Seychellois, has on the date specified below, registered under the Immovable Property Tax Act, as an immovable property owner.

Dated this:

REGISTRAR GENERAL

FORM D

[Sections 15, 16 and 17]

**IMMOVABLE PROPERTY TAX ACT
VALUATION FORM**

This Valuation Form may be completed by:

1. Part 1 of the Form may be completed by a taxpayer or the taxpayer's representative using evidence of the purchase price of the immovable property within 5 years before the date of submitting this form to the Chief Valuation Officer.
2. Part 2 of the Form may be completed by an authorized professional or a valuation officer.

PART 1

1	Name of Taxpayer	
2	TIN	
3	Date of Purchase of Property	
4	Date of Registration	
5	Purchase Price or the Value when Sanction was granted under the Immovable Property (Transfer Restriction) Act, whichever is higher	
6	Title / Parcel N°.	
7	Registered Owner(s)	
8	Tax payable at 0.25% of the value stated in 5 above	

Please attach copy of Title Deeds.

I certify that to the best of my knowledge the above declaration is true.

Signature of Taxpayer

Dated this day of 20.....

PART 2**IMMOVABLE PROPERTY DETAILS**

Name of Taxpayer		
TIN		
1	Purpose of Valuation	
2	Date of Site Visit/Inspection	
3	Date of Valuation	
4	Date of Report	
5	Title Details	
	a)	Title/Parcel No.
	b)	District
	c)	Registered Owner(s)
	d)	Encumbrances/Restrictions excluding charges/mortgages
	e)	Land Area (Sq.m)
	f)	Freehold ? Leasehold ? Usufructuary ?

8	Description of Buildings (<i>Provide both construction & accommodation details for each building</i>)	
(i) Construction Details		
a)	Foundations and Structure	
b)	Walls	
c)	Roof Covering	
d)	Ceilings	
e)	Doors	
f)	Windows	
g)	Stairway/Staircase	
h)	Internal Finishes	

i)	Fixtures & Fittings	
j)	Electrical Fittings	
(i) Accommodation Details		
a)	Lounge	
b)	Dining Room	
c)	Lounge with Dining Room	
d)	Kitchen	
e)	Open Plan Kitchen	
f)	No. of Bedrooms	
g)	No of Bathrooms	
h)	No. of Toilets	
i)	Laundry	
j)	Garage/Parking	
k)	Others Rooms e.g. Study Rooms (Please Specify)	
(ii) Other Facilities e.g Swimming Pools/Retaining walls/Fences/Gates		

	(i) Size (Gross External Areas)	
	(ii) Approximate Age of Building (s)	
	(iii) State of Repair	
	(iv) Sustainability/ Photovoltaics/ Solar water heaters/ Rain water and/or other types of water harvesting	
9	Environmental Considerations and associated Risks e.g Flooding, Contamination, erosion etc.	
10	Services & Amenities	
	a)	Electricity
	b)	Water
	c)	Sewage Disposal
	d)	Others e.g Telephone Lines, security system, smoke detectors, fire extinguishers, close circuit television cameras, air conditioning system etc
11.	Assumptions and Special Assumptions	

12	Valuation Approach & Method (Please Tick)	Market Approach/Direct Market Comparison <input type="checkbox"/> Income Approach <input type="checkbox"/> Depreciated Replacement Cost Method (DRC) <input type="checkbox"/>
13	Market Evidence	
	(i) Sales Comparable 1	
	Property	
	Sale Price	
	Sale Date	
	Land Area (Sqm)	
	Zoning/Land Use Plan	
	Property Description	
	Analysis	
	Comparability	
	(ii) Sales Comparable 2	
	Property	
	Sale Price	
	Sale Date	
	Land Area (Sqm)	
	Zoning/Land Use Plan	
	Property Description	
	Analysis	
	Comparability	

(i) Sales Comparable 3	
	Property
	Sale Price
	Sale Date
	Land Area (Sqm)
	Zoning/Land Use Plan
	Property Description
	Analysis
	Comparability
14.	Name of the Qualified Professional
15.	National Identification Number
16	E-Mail Address
17	Telephone No. (Work)
18	Market Value: In Figures (SR.) In Words (Rupees)

19	Tax Payable at 0.25% of Market Value	
<p>I hereby certify that this valuation was carried out in accordance with internationally recognized valuation practices and standards, and that the value of the interest stated above represents the market value as defined in Section 2 of the Immovable Property Tax Act, 2019.</p> <p>Signature of the Qualified Professional: _____</p> <p>Date: _____</p> <p>DECLARATION BY THE IMMOVABLE PROPERTY OWNER/CO -OWNER</p> <p>I hereby declare that I understand the purpose of this valuation and that I am in general agreement with the market value stated by the Qualified Professional and that I have made no attempt to unduly influence the outcome of this valuation.</p> <p>Signature of the Immovable Property Owner/Co-owner _____</p> <p>Date: _____</p>		

FORM E*(Section 24)***COMPLAINTS AND OBJECTIONS FORM**

Section A: Contact Details			
Who is the authorised contact person for this objection?			
1	Title	<u>Mr / Mrs / Miss / Ms / Dr/ Other</u>	
	Surname		
	Given Names		
2	Telephone number		
	Postal address		
	Email address		
Section B: Taxpayer Information			
3	Tax Identification Number		
4	Parcel Number(s)	1	
		2	
5	Property Location and its valuation (in related order per b.3 above)	Location	Valuation
		1	
		2	
Section C: Objection details			
6	Year the objection relates to	6	
7	Is the objection/complaint made within the 60 days? YES / NO. If no, briefly state reason in the box alongside	7	
8	Valuation Officer's Full Name and Contact Details	8	

9	Grounds for objection and complaint. Please tick next to the relevant box.	a. The person named in the Notice of Valuation is not the owner of the immovable property	
		b1. Exempted from paying immovable property tax as per section 11	
		b2. exempted from paying immovable property tax as per section 12	
		c. The immovable property is not subjected to a valuation	
		d. The immovable property is incorrectly valued	
Section D: Declaration and signature			
10	Property owner or legal representative		
	Name in full:		
	Signature:		
	Date:		

MADE this 1st day of July, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER RESPONSIBLE FOR FINANCE**

S.I. 80 of 2020**EXCISE TAX ACT***(Cap 264)***Excise Tax (Amendment of Schedule 1) (No. 2)
Regulations, 2020**

In exercise of the powers conferred by section 22 of the Excise Tax Act, the Minister responsible for finance makes the following regulations —

1. These regulations may be cited as the Excise Tax (Amendment of Schedule 1) (No. 2) Regulations, 2020 and shall come into operation on the 1st July, 2020.

Citation and
Commencement

2. The Excise Tax (Amendment of Schedule 1 and 2) Regulations, 2009 are hereby amended in Schedule 1 by repealing all entries relating to Excise Levy in Column 5.

Amendment of
S.I. 106 of 2009
as last amended
by S.I. 6 of 2020

MADE this 30th day of June, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**

DIGITIZATION AND PUBLICATION OF GAZETTE BILL, 2020

(Bill No. 21 of 2020)

OBJECTS AND REASONS

The primary object of this Bill is to make the Gazette more accessible to the public. The Bill seeks to establish a Gazette website where digital copies of the Gazette will be accessible, free of charge, to any person.

Further, the Bill sets out the procedures for the publication of Bills, Acts, subsidiary legislation and statutory documents in the Gazette. The Bill adopts the procedures for such publications where they exist in the Constitution, the National Assembly of Seychelles Standing Orders and other laws.

Moreover, the Bill gives the President the power to reprint any written law published in the Gazette, and it empowers the Attorney General to correct spelling mistakes, cross-references, typographical errors, and to renumber the text in a written law published in the Gazette.

Further, the Bill makes consequential amendments to the Interpretation and General Provisions Act of 1976 by deleting references to “People's Assembly” and replacing those references with the words “National Assembly”. Also, words such as “Act”, “Gazette” and “statutory instrument” are re-defined.

This plan to have the Gazette available on the internet will assist Seychelles in meeting its international transparency obligations.

Dated this 30th day of June, 2020.

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

DIGITIZATION AND PUBLICATION OF GAZETTE BILL, 2020

(Bill No. 21 2020)

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title and commencement.
 2. Interpretation.
 3. Establishment of a Gazette Website.
 4. Publication and certification of Gazette.
 5. Appointment of Editor of the Gazette.
 6. Power to authorize publication in the Gazette.
 7. Publication of consolidated indexes of Acts, subsidiary legislations and Bills.
 8. Status of matters published in the Gazette.
 9. Past and future publication of the Gazette.
 10. President may authorize revised reprints of written laws.
 11. Status of revised reprints of written laws.
 12. Offences and penalties.
 13. Regulations.
 14. Consequential amendments.
- Schedule 1

**DIGITIZATION AND PUBLICATION OF GAZETTE
BILL, 2020**

(Bill No. 21 of 2020)



**A BILL
FOR**

**AN ACT to provide for the digitization and publication of
the Gazette; and to provide for matters incidental thereto.**

ENACTED by the President and the National Assembly.

1.(1) This Act may be cited as the Digitization and
Publication of Gazette Act, 2020.

Short title and
commencement

(2) This Act comes into operation on such date as the
Minister may, by notice published in the Gazette, appoint.

Interpretation

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

“Act” means —

- (a) an Act made under article 86 of the Constitution; and
- (b) any Act, Decree or Order in Council having effect as part of the laws of Seychelles by virtue of section 15 of the Constitution of the Republic of Seychelles Decree, 1979, or any other written law;

“Bill” means a Bill for an Act that is intended to be introduced into the National Assembly for consideration and possible enactment;

“Clerk” means the Clerk to the National Assembly;

“Editor” means the person appointed under section 5 to be editor of the Gazette;

“Gazette” has the meaning assigned to it under Schedule 2 of the Constitution and includes the Official Gazette, Supplement to the Official Gazette and Extraordinary Gazette published under the authority of the Government in printed form or in digital form;

“Government Printer” means any printer, for the time being, authorized by the Minister to print the Gazette;

“Law Revision Commissioner” means the Commissioner appointed under the Statute Law Revision Act, Cap. 231;

“Minister” means the Minister responsible for legal affairs;

“Standing Orders” mean the rules of practice and procedure of the National Assembly made under article 101 of the Constitution;

“statutory document” means a notice, report or any other document issued under an Act or subsidiary legislation to give notice, notification or general information of an executive character but which does not form part of the laws of Seychelles;

“subsidiary legislation” means any legislative or statutory instrument made in exercise of any power conferred by the National Assembly on a person or an authority by an Act to make subsidiary legislation, by way of proclamation, regulation, rule, order, rule of court, by-law, notification, resolution, notice or other instrument having the force of law;

“website” means a website of the Government established under section 3 for the purposes of publishing the Gazette.

3.(1) For the purposes of the digitization and publication of the Gazette, the Minister shall establish a website where the Gazette shall be published.

Establishment
of a Gazette
Website

(2) A publication of the Gazette on the website established under subsection (1) is a publication of the Gazette under the authority of the Government.

4.(1) Every publication of the Gazette shall be published by the Government Printer in digital format on the website.

Publication and
certification of
Gazette

(2) A printed form of the Gazette may be published by the Government Printer as directed by the Attorney General.

(3) The Attorney General or the Editor may, on a request made by any person who has paid the prescribed fee,

certify whether a printed form of a Gazette was published under the authority of the Government.

Appointment
of Editor of
the Gazette

5.(1) The Attorney General shall appoint an Editor of the Gazette, who shall be responsible for the preparation and management of the Gazette.

(2) The Attorney General shall appoint such other officers as are considered necessary to assist the Editor in the performance of the Editor's duties.

(3) The Editor shall work under the direction and control of the Attorney General.

Power in
authorize
publication
in the
Gazette

6.(1) The Vice-President, a Minister or a member of the National Assembly shall cause a Bill to be published in Gazette pursuant to the Standing Orders.

(2) The President shall, as soon as practicable, cause a Bill which has been passed by the National Assembly and assented to by the President, or an Act deemed to have been assented to by the President in accordance with the Constitution, to be published in the Gazette, whereupon it shall become law, on the date of publication or such other date as may be prescribed in the Act.

(3) Where an Act confers power on a person or an authority to make subsidiary legislation, that person or authority may forward a signed physical copy and a digital copy of the subsidiary legislation to the Attorney General, and the Attorney General may instruct the Editor to publish the subsidiary legislation in the Gazette.

(4) Where any law in force in Seychelles requires the publication of any statutory document such statutory document shall be published in the Gazette, and such publication is deemed to be due publication and shall be judicially noticed.

(5) The Attorney General may cause any notice, document, paper, agreement, international convention or such other written material which, in the opinion of the Cabinet, is in the public interest, to be published in the Gazette.

7. As soon as practicable after 1 January in every year, the Attorney General, on the advice of the Law Revision Commissioner and the Clerk, shall direct the Editor to publish in the Gazette an annual index of all Bills, Acts and subsidiary legislation published in the Gazette between the period 1 January and 31 December of the preceding calendar year.

Publication of consolidated indexes of Acts, subsidiary legislations and Bills

8. Every copy of the Gazette, whether published on the website or printed by the Editor, shall be judicially noticed and is admissible in evidence in legal proceedings without any proof being given that the copy was so published until the contrary is shown.

Status of matters published in the Gazette

9.(1) All printed copies of the Gazette, printed before the coming into operation of this Act, are declared to have been and are deemed to be issues of the Gazette legally printed and published, and shall have effect and be receivable in evidence accordingly.

Past and future publication of the Gazette

(2) The Editor may publish any Gazette, Bill, Act, subsidiary legislation or statutory document printed prior to the commencement of this Act on the website.

10. Whenever it is necessary to publish a reprint of any Gazette, the President may, by Order published in the Gazette, authorize the Attorney General —

President may authorize revised reprints of written laws

- (a) to reprint any Gazette on the website and include in that reprint any alteration, amendment or modification made in any Bill, Act, subsidiary legislation or statutory document; and

- (b) to correct in that reprint grammatical, typographical error and similar errors in a written law or statutory document and, for that purpose, to make additions, omissions or alterations not affecting the meaning of a written law.

Status of
reprints of
written laws

11. Every copy of any published reprint of any written law which has been revised for reprinting pursuant to an Order of the President under section 10 is deemed to be an authentic and a correct copy of that written law in force in Seychelles on the date of such reprinting provided that such date is printed on each copy and provided further that each such copy purports to be printed by the Government Printer by authority of an Order of the President made under this Act.

Offences
and
penalties

12. Any person who —

- (a) prints any paper which falsely purports to be a duly authorized copy of the Gazette;
- (b) wilfully causes to be published in the Gazette any false or inaccurate matter;
- (c) tenders in evidence any such paper falsely purporting to be the Gazette, knowing that the paper was not duly printed or published by the Editor;
- (d) contravenes any regulation made under this Act,

commits an offence and is liable on conviction to a fine not exceeding SCR 50, 000 or to imprisonment for a term not exceeding 6 months, or to both such fine and imprisonment.

Regulations

13. The Minister may by regulations —

- (a) determine the manner, form, times and occasions in which the Gazette is published;
- (b) prescribe the fees and charges for a subscription to the Gazette;
- (c) prescribe the charges for publication of statutory documents, notices, advertisement and other documents;
- (d) prescribe fees for the certification of Gazette publications;
- (e) any other matter necessary for the due administration of this Act.

14. The Interpretation and General Provisions Act, Cap. 103, is amended to the extent specified in Schedule 1.

Consequential
amendments
Cap 103

SCHEDULE 1

(Section 14)

CONSEQUENTIAL AMENDMENTS

1. The Interpretation and General Provisions Act, Cap. 103, is amended as follows —
 - (a) by repealing the words “People's Assembly”, wherever they appear in the Act, and substituting therefor the words “National Assembly”;
 - (b) in section 22 —
 - (i) by repealing the word “Act” and its definition, and substituting therefor the following —

““Act” means

-
- (a) an Act made under article 86 of the Constitution; and
- (b) any Act, Decree or Order in Council having effect as part of the laws of Seychelles by virtue of section 15 of the Constitution of the Republic of Seychelles Decree, 1979, or any other written law;”
- (ii) by repealing the terms “Assembly” or “People's Assembly” and their definition, and substituting therefor the following in the proper alphabetical order —
- ““National Assembly” means the National Assembly established under article 77 of the Constitution;”
- (iii) by repealing the word “Gazette” and its definition, and substituting therefor the following —
- ““Gazette” has the meaning assigned to it under Schedule 2 of the Constitution and includes the Official Gazette, Supplement to the Official Gazette and Extraordinary Gazette published under the authority of the Government in printed or in digital form;”
- (iv) by repealing the word the term “statutory instrument” and its definition, and substituting therefor the following —
- ““Statutory instrument” or “subsidiary legislation” means any legislative or statutory instrument made in exercise of any power conferred by the National Assembly on a person or an authority by an Act to make subsidiary legislation, by way of proclamation, regulation, rule, order, rule of court, by-law, notification, resolution, notice or other instrument having the force of law;”

S.I. 83 of 2020**TRANSFER AND DELEGATION OF STATUTORY
FUNCTIONS ACT***(Cap 240)***Delegation of Statutory Functions (Revenue
Administration Act) (No. 2) Order, 2020**

In exercise of the powers conferred by section 4 of the Transfer and Delegation of Statutory Functions Act read with section 8 of the Seychelles Revenue Commission Act, Cap. 322, the Commissioner General makes the following order —

1. This order may be cited as the Delegation of Statutory Functions (Revenue Administration Act) (No. 2) Order, 2020.

Citation

2. The functions conferred on the Commissioner General under sections 7 and 9 of the Revenue Administration Act are delegated to the Chief Valuation Officer appointed under the Immovable Property Tax Act, 2019, with effect from the date of publication of this Order in the Gazette.

Delegation of functions under the Revenue Administration Act, Cap 308

3. The functions delegated under paragraph 2 are limited to the matters relevant to the collection of tax under the Immovable Property Tax Act, 2019.

Conditions

MADE this 1st day of July, 2020.

**VERONIQUE HERMINIE
COMMISSIONER GENERAL**

S.I. 81 of 2020**ENVIRONMENT PROTECTION ACT, 2016***(Act 18 of 2016)***Environment Protection (Environmental Levies on PET, Plastic and Glass Bottles and Cans) Regulations, 2020**

In exercise of the powers conferred by section 80(1) (b) of the Environment Protection Act, 2016, the Minister responsible for environment makes the following regulations —

1. These regulations may be cited as the Environment Protection (Environmental Levies on PET, Plastic and Glass Bottles and Cans) Regulations, 2020 and shall come into operation on 1st July, 2020. Citation
2. The description of goods and their applicable levies shall be as specified in the Schedule. Description of goods and applicable levy
3. Notwithstanding regulation 2, the producers who currently have a scheme approved by the Ministry for the collection and recycling of glass bottles which are being used for bottling of alcoholic beverages shall be exempt from payment of the environmental levy on glass bottles under these regulations. Exemption

SCHEDULE**Environmental Levies on PET, Plastic and Glass Bottles and Cans**

Column (1)	Column (2)	Column (3)
Item	Description of Goods	Levy (SCR)
1.	Glass bottles containing alcoholic beverages	SCR 2.00/bottle
2.	Empty glass bottles used for bottling of alcoholic beverages.	SCR 2.00/bottle
3.	PET bottles containing beverages	SCR 1.00/bottle

4.	Plastic bottles containing beverages	SCR 1.00/bottle
5.	Bottles in performs of plastics including PET	SCR 1.00/bottle
6.	Empty cans used for beverages	SCR 1.00/can
7.	Cans containing beverages	SCR 1.00/can

MADE this 30th day of June, 2020.

**WALLACE COSGROW
MINISTER OF ENVIRONMENT,
ENERGY AND CLIMATE CHANGE**
