



# OFFICIAL GAZETTE

## REPUBLIC OF SEYCHELLES

### EXTRAORDINARY

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##### GENERAL NOTICES

Gazette Notice No. 230 of 2021 is published by Order.

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	Control and Protection of Dogs Act (Commencement) Notice, 2021. (S.I. 28 of 2021)	4.00
	Control and Protection of Dogs Regulations, 2021. (S.I. 29 of 2021)	88.00

##### GENERAL NOTICES

No. 230 of 2021

#### POLITICAL PARTIES (REGISTRATION AND REGULATIONS) ACT

(Cap 173)

#### NOTICE OF APPOINTMENT OF LIQUIDATOR

In exercise of powers conferred by section 9(1)(a) of the Political Parties (Registration and Regulations) Act, the Electoral Commission has cancelled the registration of "*Seychelles Patriotic Movement*" as a political party and pursuant to section 25(1) of the same Act, has appointed a liquidator in which shall vest the assets of the party. Notice of the name and address of the liquidator is hereby given,

**Mr. Palani Batcha SATHASIVAN**  
Trading as "S. Palani & Co."  
Suite No. 222, Micro Enterprise Complex, Providence  
P.O Box 733, Victoria, Mahe, Seychelles

Dated this 12<sup>th</sup> day of March 2021

**Mrs. Manuella AMESBURY**  
ELECTORAL COMMISSION

**S.I. 27 of 2021**

**BUSINESS TAX ACT**

*(Cap.20)*

**Business Tax (Amendment of First Schedule) Regulations, 2021**

In exercise of the powers conferred by section 81 of the Business Tax Act, the Minister responsible for Finance makes the following Regulations

**Citation**

These Regulations may be cited as the Business Tax (Amendment of First Schedule) Regulations, 2021.

**Amendment of First Schedule**

2. The First Schedule of the Business Tax is hereby amended by repealing, in item 6, the words “is 5%” and substituting therefor the words “is 1.5%”.

**MADE this 29th day of March, 2021.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING, AND TRADE**

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**S.I. 28 of 2021**

**CONTROL AND PROTECTION OF DOGS ACT, 2018**

*(Act 4 of 2019)*

**Control and Protection of Dogs Act (Commencement)  
Notice, 2021**

In exercise of the powers conferred by section 1(2) of the Control and Protection of Dogs Act, 2018, the Minister responsible for agriculture and veterinary services hereby make the following notice —

**Citation**

**1.** This notice may be cited as the Control and Protection of Dogs (Commencement) Notice, 2021.

**Commencement of Act 4 of 2019**

**2.** The Control and Protection of Dogs Act, 2018 shall come into operation on the 1<sup>st</sup> April, 2021.

**MADE this 31st day of March, 2021.**

**FLAVIEN JOUBERT  
MINISTER OF AGRICULTURE,  
CLIMATE CHANGE AND ENVIRONMENT**

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**FLAVIEN JOUBERT  
MINISTER OF AGRICULTURE,  
CLIMATE CHANGE AND ENVIRONMENT**

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**S.I. 29 of 2021****CONTROL AND PROTECTION OF DOGS ACT, 2018***(Act 4 of 2019)***Control and Protection of Dogs Regulations, 2021****ARRANGEMENT OF REGULATIONS****Regulations**

1. Citation and commencement
2. Interpretation
3. Registration of dogs
4. Limitation of number of dogs
5. Size and standards of kennel
6. Registration fee
7. Restricted breeds of dangerous dogs
8. Length of leash of a dangerous dog
9. Appropriate tag colour of a dog
10. Dogs in public place
11. Control of dangerous dog in public place
12. Entry of dog in a prohibited area
13. Special control areas
14. Licence for certain activities
15. Licence fees
16. Complaint of behaviour action of a dog or owner of a dog
17. Notice for seizure of a dog
18. Offences and penalties
19. Disqualification of a licence

**Schedule 1 Application form and Certificate of Registration****Schedule 2 Dog kennels****Schedule 3 Applicable fee for registration of dogs****Schedule 4 Colour of tag****Schedule 5 Special control area****Schedule 6 Criteria for licence, conditions and standards****Schedule 7 Licence fee****Schedule 8 Complaint form****Schedule 9 Notice of seizure and removal of dog**



**S.I. 29 of 2021****CONTROL AND PROTECTION OF DOGS ACT, 2018***(Act 4 of 2019)***Control and Protection of Dogs Regulations, 2021**

In the exercise of the powers conferred by section 55 of the Control and Protection of Dogs Act, 2018 the Minister responsible for agriculture and veterinary services makes the following Regulations —

**Citation and commencement**

1. These Regulations may be cited as the Control and Protection of Dogs Regulations, 2021 and shall come into operation on 1st April, 2021.

**Interpretation**

2. In these Regulations, unless the context otherwise requires —

“Act” means the Control and Protection of Dogs Act, 2018 (*Act 4 of 2019*);

**Registration of dogs**

3.(1) Subject to regulation 6, the owner of a dog shall cause his or her dog to be registered under the Act and obtain the certificate of registration in respect of each dog.

(2) An application for registration of a dog shall be made to the Competent Authority in the Form specified in Schedule 1 and accompanied by the registration fee specified under regulation 6 and all other information and documents required by these Regulations.

(3) On receipt of an application under subregulation (2) the Competent Authority shall register the dog in the name of the owner and designate each dog with a unique identification number.

(4) The registration of a dog shall be valid for a period of 2 years and

the owner shall be required to renew the registration before the date of its expiry.

(5) The Competent Authority shall cause the details of the dog to be entered in a register of dogs.

(6) On registration of a dog the Competent Authority shall issue the owner of the dog a certificate of registration and a registration tag, bearing the unique identification number designated to the dog, which shall be valid for such period as specified therein.

(7) The Competent Authority shall issue a specific colour registration tag for each dog registered under these Regulations valid for such period as determined by the Competent Authority.

#### **Limitation of number of dogs**

4.(1) Subject to regulation 3, a person shall keep such number of dogs per household or parcel of land as may be determined by the Competent Authority.

(2) In determining the number of dogs to be registered under subregulation (1) regards shall be had to the criteria specified in Schedule 2 and any report made by any regulatory body to the Competent Authority and requirements of any other written law.

#### **Size and standards of kennel**

5. The owner of a dog shall ensure that the size of kennel for keeping of dogs is of minimum size and standards as specified under Schedule 2.

#### **Registration fees**

6.(1) A person wishing to register a dog shall pay the registration fee to the Competent Authority as specified under Schedule 3.

(2) Notwithstanding subregulation (1), a dog in the service of the Republic shall be exempt from the registration fee.

**Restricted breed of dangerous dogs**

7.(1) The following breed of dogs are classified as restricted breeds of dangerous dogs —

- (a) American Pit Bull Terrier;
- (b) American Staffordshire Terrier;
- (c) Dogo Argentino;
- (d) Japanese Tosa;
- (e) Fila Brasileiro;
- (f) Pit Bull (all variety or species of pit bull).

(2) The importation and breeding of the restricted breed of dangerous dogs classified under subregulation (1) is prohibited.

(3) Any person keeping a restricted breed of dangerous dog shall sterilized the dog.

**Length of leash of a dog**

8. Where the dog is required to be on a leash, the length of the leash for the restraint of a dog shall be —

- (a) for a commercial security dog 1.5 meters;
- (b) for a dog, other than a commercial security dog, one meter.

**Appropriate tag colour of a dog**

9. The owner of a dog shall ensure that a dog wears at all times a tag as specified under Schedule 4.

**Dogs in public place**

10. A dog in a public place shall be kept on a leash and under the control of the owner at all times.

**Control of dangerous dog in public place**

**11.** A dangerous dog in a public place if not in a cage shall at all times be —

- (a) muzzled;
- (b) on a leash; and
- (c) under the control of the owner.

**Entry of a dog in a prohibited entry area**

**12.** No dog shall be allowed to enter a public place where a notice is displayed prohibiting entry to dogs unless the dog is an assistance dog or a service dog being used in the service of the Republic.

**Special control area**

**13.(1)** The areas specified in Schedule 5 are hereby declared to be special control areas for the purposes of the Act.

(2) The authority may conduct any activity necessary to control dog population in the special control areas listed in Schedule 5 in order to control any emergency situation in relation to dog population in those areas.

**Licences for certain activities**

**14.(1)** No person shall carry out any activity specified in subregulation (2) without obtaining a licence under these Regulations.

(2) A person who —

(a) operates or wish to operate any of the following dog management facility —

- (i) dog shelter;
- (ii) dog kennel establishment; or
- (iii) dog boarding facility; or

(b) wish to obtain —

- (i) a dog importation and exportation licence;
- (ii) a dog trainer licence;
- (iii) a dog breeder licence;
- (iv) a dogs show licence or Kennel Club licence,

shall make an application to the Competent Authority in the form provided by the Competent Authority.

(3) Upon receiving an application under subregulation (2), the Competent Authority shall —

- (a) conduct a site visit to the proposed site along with other respective regulatory bodies as deem necessary by the Competent Authority; and
- (b) subject to recommendations of other regulatory bodies —
  - (i) approve the application subject to such conditions as may be considered necessary by the Competent Authority; or
  - (ii) reject the application giving reasons thereof.

(4) The criteria for licence of any activity under subregulation (2) and the conditions and standards for carrying out such activities and the visits and inspections by the Competent Authority shall be as specified under Schedule 6.

(5) A person aggrieved by the decision of the Competent Authority may appeal within 14 days of the receipt of decision of the Competent Authority as provided for under section 49 of the Act.

### **Licences fees**

**15.(1)** The license fees payable for on an activity under regulation 14 shall be as specified in Schedule 7.

(2) Where a non-profit organisation operates a dog management

facility, inclusive of dog shelter, kennel establishment or dog boarding facility, it shall be exempt from the payment of fee as required by subregulation (1).

### **Complaint of behaviour of a dog or owner of a dog**

**16.** Any person aggrieved by the behaviour of a dog or by the owner of a dog may make a complaint to the Competent Authority in the form as specified in Schedule 8.

### **Notice for seizure of a dog**

**17.(1)** Where a Dog Control Officer seizes a dog under any provision of the Act, he or she shall give a written notice in the forms specified under Schedule 9 to the owner of the dog if he or she is present or the person for the time being appearing to be in charge of the land or premises where dog is kept.

(2) Where no person is present at the time of seizure of a dog, the Dog Control Officer shall affix the written notice on the door of the premises or such other place he or she considers it most appropriate.

### **Offences and penalties**

**18.** Any person who contravenes any provision of these regulations commits an offence and shall be liable on conviction to a fine not exceeding SCR50,000 or to imprisonment not exceeding 2 years or to both.

### **Disqualification of a licence**

**19.** A person shall be disqualified from holding or obtaining a licence under the Act or the regulations made thereunder if he or she has been convicted of an offence under the Act or these Regulations or has contravened any provisions of the conditions of the licence.

**SCHEDULE 1**  
**APPLICATION FORM**

*[Regulation 3(2)]*

**APPLICATION FOR REGISTRATION OF DOG  
UNDER SECTION 14 OF THE CONTROL AND PROTECTION OF  
DOGS ACT, 2018 (ACT 4 OF 2019)**

To

The Competent Authority

Or

The District Administration

*[of the district in which the dog is ordinarily kept]*

Application No.:

Date of receipt:

Received by:

Signature:

*[Seal of Competent  
Authority or District  
Administration]*

1. Name of applicant:
2. Address of applicant:
3. Telephone number:
4. Address of premises where dog is ordinarily kept:
5. Number of dog currently owned by the applicant:
6. Details of dog
  - (i) Breed:
  - (ii) Age:
  - (iii) Sex:
  - (iv) Colour:

*[This information is to be submitted in respect of each dog separately]*

7. Whether has been disqualified from owning a dog, if yes, give the details thereof and attach a copy of the order:

**8. Fees applicable:**

*[Fee is to be calculated and paid in respect of each dog and each activity separately as per Schedule 2 to the Control and Protection of Dogs Regulations, 2020]*

**DECLARATION**

I hereby declare that the dog in respect of which I am making application to register is my dog and that the dog will be kept at the address mentioned above and that all the information I have given in this application is true and accurate to the best of my knowledge.

**Name :****Signature:****Date :****Place:**

---

To be filled by office of Competent Authority or District Administration

Date of disposal of the application:

Allowed or rejected:

*[Reason for rejection to be recorded]*

Registration No. of dog and date:

---

Unique identification number of each dog:

Tag number of each dog:

Name and Signature:

*[Seal of Competent Authority or District Administration]*

**CERTIFICATE OF REGISTRATION**

*[Regulation 3(5)]*

**National Bio-Security Agency**

CERTIFICATE  
*of registration*

***This is to certify that***

---

Has been Properly Registered

Reg No. \_\_\_\_\_

Tag No. \_\_\_\_\_

Micro-chip No. \_\_\_\_\_

Date of Micro-chipping of dog \_\_\_\_\_

Address of dog \_\_\_\_\_

Name and Address of Owner

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Signature*

**SCHEDULE 2**

[Regulation 5]

**DOG KENNELS**

**1. Dimensions for a standard dog kennel. —**

For a kennel to be considered comfortable for breeding dog, it should meet the following pre-requisites —

- (a) Spacious, to cater for an exercise area (dog run), the insulated box and the feeding alley.
- (b) It should be sufficiently large to allow each dog to walk, turn around and wag its tail without touching the sides of the kennel, to play, to stand on its hind limbs and to lie down without touching another individual.
- (c) When the dog/s is in the kennel there should be sufficient space for the door to open fully.
- (d) Size and weight of the dog determines the dimension of the kennel. Using size and weight, dogs are classified into three groups i.e.?

## 2. Small breed dogs. —

- (a) These refers to dogs weighting about 1.5 kg 18 kg and stand about 5-18 inches tall in adulthood. This group is subdivided into three small groups.
- (b) Toy breed weighs 1.5 kg 4.5 kg and stands about 5-12 inches tall in adulthood.
- (c) Miniature breed weighs about 9 kg 18 kg and stands about 12-15 inches tall in adulthood.
- (d) Midsized breed weighs about 20-40 pounds and stands about 15-18 inches tall in adulthood.

No of dogs	Free access to exercise	Limited access to exercise
1	2.5 square meters	4.5 square meters
2	4.5 square meters	4.5 square meters
3	6.5 square meters	6.5 square meters
4	6.0 square meters	8.5 square meters

## 3. Medium breed dogs. —

These refers to dogs weighing about 18 kg 40 kg and stands about 18-22 inches tall in adulthood.

No of dogs	Free access to exercise	Limited access to exercise
1	<b>2.5 square meters</b>	4.5 square meters
2	4.5 square meters	6.5 square meters
3	6.0 square meters	8.5 square meters

**4. Large breed dogs. —**

These refers to dogs weighing about 60-90 pounds and stands about 22-26 inches tall in adulthood. This group includes the giant breeds which are over 45 kg and more than 26 inches tall in adulthood. The following are the minimum size of the quarters (sleeping area)

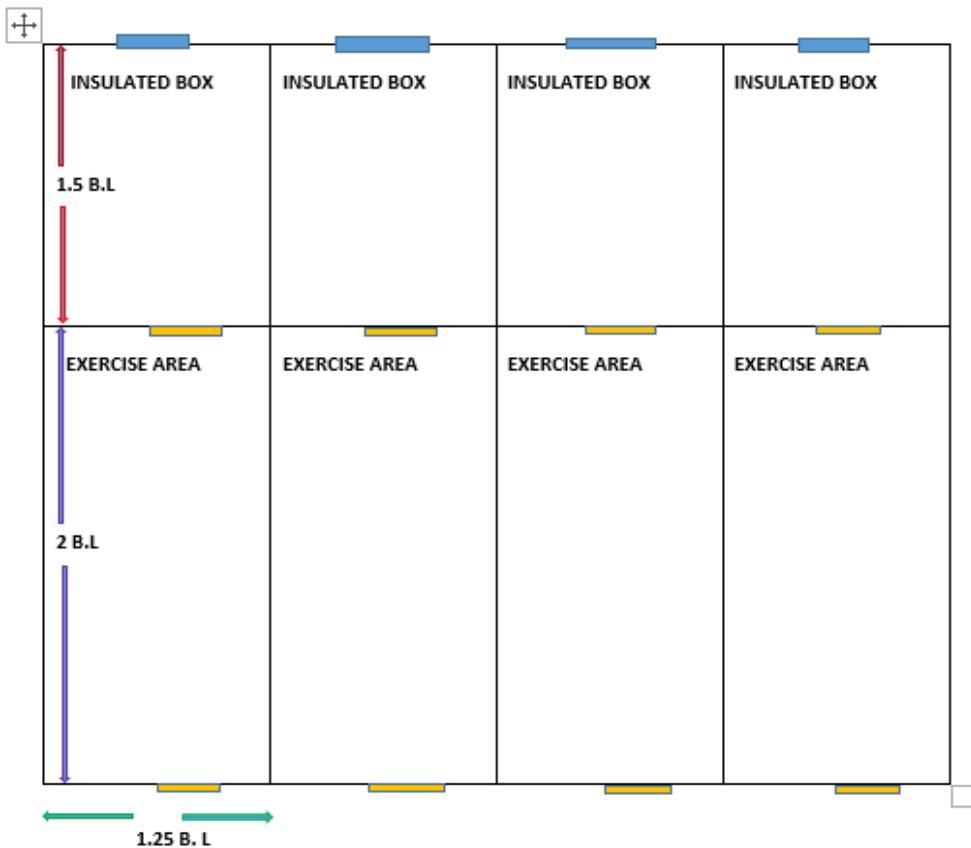
No. of dogs	Free access to exercise	Limited access to exercise
1	4.5 square meters	6.5 square meters
2	6.0 square meters	8.5 square meters

**5. Explanation. —**

- (a) “Free access to exercise” means the dog has unrestricted daily access to exercise.
- (b) “Limited access to exercise” means the dog has restricted access to an exercise.
- (c) Bitches with litters should be provided with double this space allowance.

**6. Layout. —**

The figure below is an example of a breeder's kennel lay-out —



**KEY**

-  WINDOWS
-  DOORS
-  LENGTH OF INSULATED BOX
-  LENGTH OF EXERCISE AREA
-  WIDTH OF THE KENNEL (INSULATED BOX/EXERCISE AREA)
- B.L.** DOG BODY LENGTH (standard body length)

Dog body length means the length from tip of the nose to the tip of the tail, in this case standard body length for each breed of dog should be used.

**Dimensions for insulated box**

The length should be one and a half of the standard body length of the Dog breed intended to be bred in this kennel.

The width should be one and a quarter of the standard body length of the Dog breed intended to be bred in this kennel

**Dimension for exercise area**

The length should be twice the standard body length of the dog breed intended to be bred in this kennel. Whereas the width remains the same as that of insulated box.

The height of the entire facility should be at least 2 meters high.

**7. Features of a suitable kennel —**

- (a) Design of the kennel should ensure that every dog is provided with continual access to a comfortable, dry, draught free, clean and a quiet place to rest. Correct orientation allows maximum use of natural light.
  - (b) Kennel floors and related exercise areas should provide sufficient grip for the dog to walk or run without slipping. The floor should have a slight gradient that avoids pooling of urine and water.
  - (c) Kennels should be durable and easy to clean and disinfect. Avoid projections or rough edges liable to cause injuries.
  - (d) Kennel should be secure and safe for the dog.
  - (e) Sufficient lighting with a shaded area.
  - (f) Proper drainage connecting to the main sewage.
  - (g) Adequate ventilation without excess draught in the sleeping area.
  - (h) The whelping pen should be spacious enough to all the bitch to rest away from her litter between feedings. Each whelping pen should be easy to clean and disinfect.
  - (i) The whelping bed should be raised off the floor and comfortable beddings made available. The bed should be thoroughly cleaned and disinfected between litters.
-

**SCHEDULE 3***[Regulation 6(1)]***APPLICABLE FEE FOR REGISTRATION OF DOGS**

Sl. No.	Persons of a specified class or specified circumstances	Fee
1.	Fee for persons requiring a service dog	Nil
2.	Fee for registration of a dog for a period of two years	(i) SCR 50 per dog if dog is sterilised;  (ii) SCR500 per dog if dog is not sterilised
3.	Fees for dogs brought into Seychelles from overseas jurisdiction	SCR100 per dog for each month the dog remains in Seychelles;
4.	Dogs Kept in a breeders facility	Double the amount of fee applicable in sl no. 2 for each dog up to 10 dogs and three times that amount in sl no2 for each dog thereafter.
5.	Fee for replacement of Tag of a dog	SCR100 each time.

**SCHEDULE 4***[Regulation 9]***COLOUR OF TAG**

<b>Sl.No.</b>	<b>Description of dog</b>	<b>Colour Of Tag</b>
1.	Commercial security dog	Yellow
2.	Dangerous dog	Red
3. 4.	Service All other dogs	White Blue

**SCHEDULE 5***(Regulation 13)***SPECIAL CONTROL AREAS**

1. Mahe
2. St. Anne
3. Cerf
4. Moyenne
5. Anonyme
6. South East
7. Therese
8. Islet
9. Silhouette
10. North
11. Praslin
12. La Digue
13. Fregate

**SCHEDULE 6***[Regulation 14(4)]***CRITERIA FOR LICENCE, CONDITIONS AND STANDARDS****1. DOG BREEDING —**

- (1) A dog breeder shall comply with the following best practices —
- (i) Provides adequate housing for his/her dogs;
  - (ii) Keep healthy animals screened from heritable diseases;
  - (iii) Avoids inbreeding at all cost;
  - (iv) Keeps adequate number of animals enjoying the best care;
  - (v) Provides quality food, clean water, proper shelter from heat or cold, exercise and socialisation;
  - (vi) Provides quality veterinary services;
  - (vii) Ensures the dogs are bred at the right age;
  - (viii) Ensures breeding frequencies are based on mother's health, age and recuperative abilities;
  - (ix) Ensures neonates are kept clean, warm, fed and with their mother until weaned;
  - (x) Screens and counsels' potential guardians;
  - (xi) Ensures animals are weaned before placement;
  - (xii) Offers guidance and support to new guardians;
  - (xiii) Provides an adoption/purchase contract spelling out breeder's responsibilities, adopter's responsibilities, health guarantees;
  - (xiv) Will take back any animal of their breeding, at any time and for any.

- (2) An application for dog breeder licence shall accompany —
  - (i) Health management and retirement plan for each dog;
  - (ii) An agreement with a veterinary practitioner to provide veterinary services to the business;

## **2. Visit or Inspection of establishments. —**

- (1) Upon application for a licence, the premises shall be inspected by the Competent Authority along with a veterinary surgeon and an officer of the local authority and regulatory authorities.
- (2) For subsequent inspections the Competent Authority has discretion as to whether the inspection is carried out by a veterinary surgeon, or a person with the appropriate level of competence and a local authority officer, or both.
- (3) A report, following inspection, shall be considered by the Competent Authority before determining whether or not to grant a licence.
- (4) In case of renewal of a licence, an inspection shall be carried out well before the licence date for renewal to allow for any repairs or maintenance to be completed before the licence expires.
- (5) Once a licence has been granted, regular inspections may be carried out during the licence period to protect the health and welfare of the dogs.
- (6) Routine inspections would normally take place once or twice a year, but inspections may also be unannounced.

## **3. Licence display. —**

A copy of the licence and its conditions shall be suitably displayed to the public in a prominent position in, on or about the breeding establishment.

**4. Health and welfare. —**

- (1) Where there is concern for the health and welfare of the dogs, veterinary advice will be sought.
- (2) For breeding establishments, there are a number of safeguards to protect the health and welfare of the bitch. For example, the number of litters a bitch is allowed to have in her lifetime is restricted to 10. In addition, no more than two litter may be born in any twelve-month period and bitches may not be mated if they are under one-year-old.

**5. Sale of dogs. —**

A dog breeder licensee shall not sell a dog which is less than eight weeks old.

Shall sell dogs with the proper vaccinations as applicable to the age of the dog.

**6. Transport of dogs. —**

When a dog is transported to or from the breeding establishment, the dogs and puppies shall be properly supervised to ensure compliance with the obligations under the Act.

**7. Statutory permission. —**

It is the responsibility of the dog breeder to ensure that he or she has obtained all necessary or relevant permission for the business that is intended for the site from all concerned regulatory authorities under the laws of Seychelles, as may be applicable.

**8. Record-keeping. —**

- (1) A licensee shall keep detailed records covering all aspects concerning the health and welfare of the dogs.
- (2) The records shall be kept on the premises and made available to the Competent Authority, any veterinary practitioner or other officer authorised by the Competent Authority.

**SCHEDULE 7**  
*(Regulation 15)*  
**LICENCE FEES**

Sl.No.	Activities under regulation 12	Fee per year
1.	dog management facility (i) dog shelter; (ii) dog boarding facility	Nil  SCR 1000;
2.	dog trainer licence	SCR 1000;
3.	dog breeder licence	SCR 1000;

**SCHEDULE 8**  
**COMPLAINT FORM**

*(Regulation 16)*

**COMPLAINT MADE UNDER REGULATION 14 OF THE CONTROL AND PROTECTION OF DOGS REGULATIONS, 2020**

To

The Competent Authority

Application No.:  
Date of receipt:  
Received by:  
Signature:  
[Seal of Competent Authority]

1. Name of complainant:
2. Address of complainant:
3. Telephone number:
4. Name and address of the person complaint against:

Nature of complaint:

[Describe here the nature of complaint]

**DECLARATION**

I hereby declare that the above information is true and accurate to the best of my knowledge.

**Signature:**

**Place:**

**Date:**

---

**SCHEDULE 9**

*[Regulation 17]*

**NOTICE OF SEIZURE AND REMOVAL OF DOG**

*under section\* ----- of the Control and Protection of Dogs Act, 2018  
(Act 4 of 2019)*

**To** *[name of owner or, if the owner is not present, name of person appearing to be in charge of land or premises]*

Address:

Dog: *[description]*

This is to notify you that this dog has been seized and removed from this address under section\* ----- of the Control and Protection of Dogs Act, 2018 (Act 4 of 2019).

The dog is seized because+

Notice is given that —

that, whether or not the dog is claimed, the Competent Authority proposes to cause the dog to be sterilised, at a time specified not earlier, unless the owner otherwise consents, less than 7 days after the giving of the notice, unless the dog is below 6 months of age, in which case it shall be sterilised upon its attainment of that age;

that, following such sterilisation, the dog shall be rehomed pursuant to section 35 of this Act or, failing this, shall be euthanized pursuant to section 54 of this Act; and

that the owner of the dog has a right under this section, to be exercised not more than 7 days after the giving of the notice, to appeal against the decision of the Competent Authority to the Appeals Board .

The dog has been detained or kept at++ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The owner may be required to pay any fees incurred in the seizure, custody, sustenance, and transport of the dog.

Signature of Dog Control Officer/Police Officer:

Date:

\_\_\_\_\_  
*\* state the relevant section of the Control and Protection of Dogs Act, 2018 (Act 4 of 2019) under which dog is seized.*

*+ state here the reasons or grounds due to which the dog is seized.*

*++ state here the place where the dog is detained or kept.*

**MADE this 31st day of March, 2021.**

**FLAVIEN JOUBERT  
MINISTER OF AGRICULTURE,  
CLIMATE CHANGE AND ENVIRONMENT**

---

**S.I. 27 of 2021**

**BUSINESS TAX ACT**

*(Cap.20)*

**Business Tax (Amendment of First Schedule) Regulations, 2021**

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**Amendment of First Schedule**

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**MADE this 29th day of March, 2021.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING, AND TRADE**

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