

S.I. 143 of 2020**IMMOVABLE PROPERTY TAX ACT***(2019)***Immovable Property Tax (Submission of Valuation Form) (Temporary Measures) 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 (Submission of Valuation Form) (Temporary Measures) Regulations, 2020.

Citation

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

Interpretation

“designated email” means an email address designated by the Chief Valuation Officer in accordance with regulation 3(2);

“document” means a certified true copy of the original document or instrument and includes the copy of an agreement of sale, lease agreement or title deed;

“Minister” means the Minister responsible for finance;

“valuation form” or “form” means Form D in Schedule 1 to the Act;

“working day” means a day of week excluding Saturday, Sunday or a public holiday.

Valuation form may be submitted via electronic medium

3.(1) A taxpayer who is required to submit a valuation form to the Chief Valuation Officer may submit the valuation form by sending the form to the designated email or to such other electronic medium that the Chief Valuation Officer determines.

(2) The Chief Valuation Officer shall designate an email address or any other electronic medium, by notice published in the Gazette, where a taxpayer may submit a valuation pursuant to section 15(3) of the Act.

Lodging of documents electronically for the purpose of valuation of immovable property

4.(1) Subject to regulation 6, a taxpayer may submit a valuation form to the email address or electronic medium designated by the Chief Valuation Officer in order to obtain a notice of acceptance of valuation.

(2) The valuation form, set out in Form D in Schedule 1 to the Act, and any accompanying document submitted electronically to the Chief Valuation Officer shall have the same effect as if the application and any accompanying document were submitted to the Chief Valuation Officer in hardcopy.

(3) A taxpayer shall —

- (a) complete Form D and attach any relevant document;
- (b) sign Form D or any other document, if required;
- (c) affix any digital signature, where applicable; and
- (d) upload or scan and send Form D and other relevant document to the designated email address or electronic medium.

(4) The Chief Valuation Officer shall acknowledge the receipt of a valuation form submitted pursuant to subregulation (1) within 7 working days.

(5) Where a taxpayer has not received an acknowledgement from the Chief Valuation Officer pursuant to subregulation (4), it shall be the duty of that taxpayer to re-submit the valuation form to the Chief Valuation Officer.

5.(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.

Procedure to be followed by the Chief Valuation Officer in assessing a valuation form

(2) Subject to any other written law, all valuation forms and accompanying documents 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) On completion of the assessment of a valuation form, the Chief Valuation Officer may issue a notice of acceptance of valuation pursuant to section 15(5) of the Act by sending the notice of acceptance of valuation to the email address of the person who submitted the valuation form under regulation 4.

(4) Notwithstanding subregulation (3), a taxpayer may obtain a hardcopy of the notice of acceptance of valuation by making a request to the Chief Valuation Officer —

- (a) to collect the notice of acceptance of valuation from the office of the Chief Valuation Officer; or
- (b) to receive the notice of acceptance of valuation by post in Seychelles or any other country by paying such fees as determined by the Chief Valuation Officer.

Deadline to submit applications via email

6. A taxpayer may submit the valuation form to the designated email address or electronic medium any time before the end of the 30th day of November, 2020 (Seychelles time).

Notice of valuation may be sent by email

7. The Chief Valuation Officer may issue a notice of valuation pursuant to section 18 of the Act by sending the notice of valuation to the email address of the person who submitted the valuation form under regulation 4.

Immunity from suit

8. The Chief Valuation Officer is not liable to any action or suit in respect to any act or omission under these regulations.

Duration of this law

9. These regulations shall remain in force until repealed or amended by the Minister, or they shall expire at the end of 31 January, 2021.

MADE this 6th day of October, 2020.

MAURICE LOUSTAU-LALANNE
MINISTER RESPONSIBLE FOR FINANCE
