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**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)  
BILL, 2022**

*(Bill No. 5 of 2022)*

**EXPLANATORY STATEMENT**

In the preparation of the revised edition of the Laws of Seychelles, the Law Revision Commissioner, in consultation with the Attorney General and on the approval of the Cabinet of Ministers, considers it desirable for this Bill to be presented to the National Assembly. This Bill is being presented to the National Assembly pursuant to section 6 of the Statute Law Revision Act, Cap. 231.

This Bill seeks to amend the following laws —

1. **Disposal of Unclaimed Deposits Act, Cap. 65.** This Bill seeks to repeal this Act which allows the Principal Secretary for finance to transfer any sum of money in the Seychelles Savings Bank (now Seychelles Commercial Bank) to the General Revenues where the person who owns the money cannot be traced after the Principal Secretary has given one month's notice in the Gazette. Section 59 of the Financial Institutions Act, Cap. 79 sets out a more comprehensive and reasonable approach to dealing with abandoned property at Banks in Seychelles.
2. **Entertainment Tax Act, Cap. 70.** This Bill seeks to repeal this Act which imposes a tax on any exhibition, performance or amusement to which persons are admitted for payment of a fee. The Seychelles Revenue Commission does not implement this law because the tax is already captured under the Value Added Tax Act, Cap. 244.
3. **Seychelles Business Number Act, Cap. 311.** This Bill seeks to repeal this Act. The Business Numbers are no longer useful or efficient given that the businesses have a tax identification number.

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4. **Customs Tariff Act, Cap. 56.** This Bill seeks to repeal this Act. The Customs Tariff Act has become archaic because all the matters this Act sought to address are now governed by regulations under the Customs Management Act.
  5. **Revenue Administration Act, Cap. 308.** The objectives of the amendments under this Bill are, amongst other things,
    - (a) to impose a penalty for dishonoured cheques;
    - (b) to update references to post titles.
  6. **Customs Management Act, 2011.** The objective of the proposed amendments under this Bill is to update references to post titles and delete references to any repealed enactment.

**Dated this 4<sup>th</sup> day of April, 2022.**

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

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**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)  
BILL, 2022**

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**ARRANGEMENT OF SECTIONS**

**PART 1  
PRELIMINARY**

**Sections**

1. Short title

**PART 2  
DISPOSAL OF UNCLAIMED DEPOSITS ACT**

2. Repeal of Disposal of Unclaimed Deposits Act

**PART 3  
ENTERTAINMENT TAX ACT**

3. Repeal of the Entertainment Tax Act

**PART 4  
SEYCHELLES BUSINESS NUMBER ACT**

4. Repeal of the Seychelles Business Number Act

**PART 5  
CUSTOMS TARIFF ACT**

5. Repeal of the Customs Tariff Act

**PART 6  
REVENUE ADMINISTRATION ACT**

6. Revision of the Revenue Administration Act
7. Amendment of the principal Act
8. Amendment of section 2
9. Amendment of section 45A.
10. Amendment of section 47

11. Amendment of section 48
12. Amendment of section 49
13. Amendment of section 50
14. Amendment of section 51
15. Amendment of section 79
16. Amendment of section 83
17. Amendment of section 91

**PART 7**  
**CUSTOMS MANAGEMENT ACT**

18. Revision of the Customs Management Act
19. Amendment of the principal Act
20. Amendment of section 261

**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)  
BILL, 2022**

*(Bill No. 5 of 2022)*



**A BILL  
FOR**

**AN ACT** TO MAKE AMENDMENTS TO CERTAIN ENACTMENTS AND TO REPEAL THE FOLLOWING ENACTMENTS: THE DISPOSAL OF UNCLAIMED DEPOSITS ACT, CAP. 65; THE ENTERTAINMENT TAX ACT, CAP. 70; THE SEYCHELLES BUSINESS NUMBER ACT, CAP. 311; AND THE CUSTOMS TARIFF ACT, CAP. 56.

**ENACTED** by the President and the National Assembly.

**PART 1  
PRELIMINARY**

**Short title**

1. This Act may be cited as the Statute Law Revision (Miscellaneous Amendments) Act, 2022.

**PART 2**  
**DISPOSAL OF UNCLAIMED DEPOSITS ACT**

**Repeal of Disposal of Unclaimed Deposits Act**

2. The Disposal of Unclaimed Deposits Act, Cap. 65, is repealed.

**PART 3**  
**ENTERTAINMENT TAX ACT**

**Repeal of the Entertainment Tax Act**

3. The Entertainment Tax Act, Cap. 70, is repealed.

**PART 4**  
**SEYCHELLES BUSINESS NUMBER ACT**

**Repeal of the Seychelles Business Number Act**

4. The Seychelles Business Number Act, Cap. 311, is repealed.

**PART 5**  
**CUSTOMS TARIFF ACT**

**Repeal of the Customs Tariff Act**

5. The Customs Tariff Act, Cap. 56, is repealed.

**PART 6**  
**REVENUE ADMINISTRATION ACT**

**Revision of the Revenue Administration Act**

6. In this Part, the “principal Act” means the Revenue Administration Act, Cap. 308.

**Amendment of the principal Act**

7. The principal Act is amended —
- (a) by repealing the words “Deputy Commissioner”, wherever they appear, and substituting therefor the words “Deputy Commissioner General”;

- (b) by repealing the words “Revenue Commissioner”, wherever they appear, and substituting therefor the words “Commissioner General”;
- (c) by repealing the word “GST”, wherever it appears, and substituting therefor the word “VAT”;
- (d) by repealing the words “Goods and Services Tax Act”, wherever they appear, and substituting therefor the words “Value Added Tax Act”.

### **Amendment of section 2**

**8.** Section 2 of the principal Act is amended —

(a) by repealing the following definitions —

“(i) “Customs legislation”;

(ii) “GST”;

(iii) “Seychelles Business Number”

(iv) “trades tax”

(v) “Trades Tax Act””

(b) by inserting in the proper alphabetical order, the following definitions —

““customs legislation” means the Customs Management Act, 2011, and other legislation dealing with customs;

“trades tax” means any duties, taxes or levies imposed under the Customs Management Act, 2011;

“VAT” means the value added tax imposed under the Value Added Tax Act, 2013;”

**Insertion of new section 45A.**

9. The principal Act is amended by inserting immediately after section 45 the following as section 45A.

**“Penalty for dishonoured cheque**

**45A.(1)** Subject to subsection (2), any person who presents a cheque to the Commissioner General or the Government in payment of an amount due or owing under a revenue law that is not honoured by the bank shall be liable to pay an administrative penalty of SCR 500 in addition to any interest or additional tax under section 41 or 44.

(2) Subsection (1) shall not apply to the person who presents the cheque if the bank has been in error in failing to honour the cheque.”

**Amendment of section 47**

10. Section 47 of the principal Act is amended in subsection (1) by repealing the words “a fine no less than R 50, 000” and substituting therefor the words “a fine of level 4 on the standard scale”.

**Amendment of section 48**

11. Section 48 of the principal Act is amended by repealing the words “is guilty of an offence and on conviction is liable to a fine of no less than R 10, 000 for small businesses, no less than R 50, 000 for a medium business and no less than R 100, 000 for a large business” and substituting therefor the following —

“commits an offence and on conviction is liable as follows —

- (a) a fine of level 2 on the standard scale for a small business;
- (b) a fine of level 4 on the standard scale for a medium business; or
- (c) a fine of level 5 on the standard scale for a large business.”

**Amendment of section 49**

**12.** Section 49 of the principal Act is amended —

- (a) in subsection (1) by repealing the words “commits an offence and on conviction is liable to a fine of R 1, 000” and substituting therefor the words “shall pay a fixed administrative fine of SCR 1, 000 to the Commissioner General.”;
- (b) in subsection (2) by repealing the words “a fine of not less than R 10, 000 but not more than R 100, 000 and to imprisonment for not less than one month and not more than 12 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment.”;
- (c) in subsection (4) by repealing the words “commits an offence and on conviction is liable to a fine of R 1, 000” and substituting therefor the words “shall pay a fixed administrative fine of SCR 1, 000 to the Commissioner General.”;
- (d) in subsection (5) by repealing the words “a fine of not less than R50, 000 but not more than R 500, 000 or to imprisonment for not less than one month but not more than 12 months or to both such fine and imprisonment” and substituting therefor the words “a fine of level 5 on the standard scale or to a term of imprisonment not exceeding 3 years, or to both such fine and imprisonment.”
- (e) by inserting immediately after subsection (5) the following new subsection —

“(6) A person who refuses to pay the administrative fine under subsection (1) or (4) commits an offence and is liable on conviction to a fine of level 1 on the standard scale or to

a term of imprisonment not exceeding 3 months, or to both such fine and imprisonment.”

### **Amendment of section 50**

**13.** Section 50 of the principal Act is amended by repealing the words “a fine no less than R 50, 000” and substituting therefor the words “a fine of level 4 on the standard scale”.

### **Amendment of section 51**

**14.** Section 51 of the principal Act is amended by repealing the words “a fine of R 100, 000 or to imprisonment for not less than one month but not more than three months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years”.

### **Amendment of section 79**

**15.** Section 79 of the principal Act is amended —

- (a) in subsection (1) by repealing the words “a fine of not less than R 50, 000 but not more than R 500, 000” and substituting therefor the words “a fine of level 2 on the standard scale or to a term of imprisonment not exceeding 6 months, or to both such fine and imprisonment”;
- (b) in subsection (2) by repealing the words “a fine of not less than R 50, 000 but not more than R 500, 000 and to imprisonment for not less than one month and not more than 24 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment”.

### **Amendment of section 83**

**16.** Section 83(9) of the principal Act is amended by repealing the words “(other than the Trade Tax Act)” and substitute therefor the words “(other than the Customs Management Act)”.

**Amendment of section 91**

17. Section 91(3) of the principal Act is amended by repealing the words “a fine of not less than R 25, 000 but not more than R 250, 000 and to imprisonment for not less than one month but not more than 12 months” and substituting therefor the words “a fine of level 3 on the standard scale or to a term of imprisonment not exceeding 2 years, or to both such fine and imprisonment”

**PART 7  
CUSTOMS MANAGEMENT ACT****Revision of the Customs Management Act**

18. In this Part, the “principal Act” means the Customs Management Act, 2011.

**Amendment of the principal Act**

19. The principal Act is amended —

(a) by repealing the words “Revenue Commissioner”, wherever they appear, and substituting therefor the words “Commissioner General”;

(b) by repealing the words “Assistant Commissioner of Customs”, wherever they appear, and substituting therefor the words “Commissioner of Customs”.

**Amendment of section 261**

20. Section 261 of the principal Act is amended by repealing the words “or the Customs Tariff Act”.