

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

(Act 10 of 2022)

ARRANGEMENT OF SECTIONS

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PRELIMINARY**

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2. Repeal of Disposal of Unclaimed Deposits Act

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ENTERTAINMENTS TAX ACT**

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**STATUTE LAW REVISION (MISCELLANEOUS AMENDMENTS)
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I assent

A handwritten signature in black ink, appearing to read 'Wavel'.

Wavel Ramkalawan
President

25th May, 2022

AN ACT TO MAKE AMENDMENTS TO CERTAIN ENACTMENTS AND TO REPEAL THE FOLLOWING ENACTMENTS: THE DISPOSAL OF UNCLAIMED DEPOSITS ACT, CAP. 65; THE ENTERTAINMENTS 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 The Disposal of Unclaimed Deposits Act, Cap. 65, is repealed.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
ENTERTAINMENTS TAX ACT

Repeal of the Entertainments Tax Act

3. The Entertainments Tax Act, Cap. 70, is repealed.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 The Seychelles Business Number Act, Cap. 311, is repealed.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 The Customs Tariff Act, Cap. 56, is repealed.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 duty, tax or levy 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 substituting 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 R25, 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 therefore the words “Commissioner General”;
- (b) by repealing the words “Assistant Commissioner of Customs”, wherever they appear, and substituting therefore 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”.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 10th May, 2022.



Mrs. Tania Isaac
Clerk to the National Assembly