



Official Gazette

No. 57

XLV

No. 57

Published by Authority

Monday 8th June 2020

GOVERNMENT NOTICES

The following Government Notices are published by Order of the President.

No. 398 of 2020

GAZETTE SUPPLEMENTS

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

Gazette	Description	Price
57	International Trade Zone Employment (Coronavirus Special Leave) (Temporary measures) Order, 2020. (S.I. 75 of 2020)	13.00
	Birds' Eggs (Collection) (Amendment) Regulations, 2020. (S.I. 76 of 2020)	1.15

No. 399 of 2020

SEYCHELLES PENSION FUND ACT

(Cap 220)

RATE OF INTEREST

In exercise of the powers conferred by section 28(3) of the Seychelles Pension Fund Act, the Minister responsible for Finance determines that the rate of interest payable to members on their contributions to the pension fund are as follows —

- (i) 2.72% on mandatory contributions; and
- (ii) 5% on voluntary contributions.

The rates of interest specified above shall be applicable from 1st April, 2020 until a further notice is published.

Dated this 5th day of June, 2020.

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

No. 400 of 2020

FOUNDATIONS ACT**Section 95(4)**

Notice is hereby given pursuant to Section 95(4) of the Foundations Act, 2009 that **Potario Foundation, No. 000247** have been struck off the register owing to dissolution, with effect from 28th May, 2020.

Financial Services Authority

No. 401 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) the following companies have been struck off the register owing to dissolution, with effect from 27th May, 2020 in accordance with Section 297(3)(a) of the Act.

<u>Company Name</u>	<u>IBC No.</u>
ABLE KIND MANAGEMENT LTD. 能友管理有限公司	148811
PONDER UPON INT'L INC.	148809
Wonderful Planet Group Ltd.	134008
Mighty Hero International Limited	108317
AB ASIA PACIFIC LIMITED	154686
LANEPORT INTERNATIONAL LTD.	140303
Nidden Waves Co., Ltd	136860
HANMI Co., Ltd	136859
SHINY CRESCENT HOLDINGS LIMITED 朗弦控股有限公司	146599

Financial Services Authority

No. 402 of 2020

INTERNATIONAL BUSINESS COMPANIES ACT*(Act 15 of 2016)***Sections 297(3)(a) and 297(5)**

Notice is hereby given pursuant to Section 297(5) of the International Business Companies Act, 2016 (the Act) that **Core Prime Limited, No. 165588** has been struck off the register owing to dissolution, with effect from 28th May, 2020 in accordance with Section 297(3)(a) of the Act.

Financial Services Authority

No. 403 of 2020

**NOTICE OF LIQUIDATOR APPOINTMENT AND OF
COMMENCEMENT OF WINDING UP****Section 286 of the International Business Companies Act 2016 (the "Act")**

Kuang Fu Co., Ltd.
Company No.: 214580

Relating to Kuang Fu Co., Ltd. (the "Company"), incorporated under the Act with IBC Registration No. 214580.

I, Ms. Tung, Wan-Ling of 12F.-2, No. 135, Sec. 2, Fuxing Rd., Xinzhuang Dist., New Taipei City 242, Taiwan (R.O.C.), hereby give my notice that I have been appointed to act for as the

Liquidator of the Company, hereby give notice in accordance with section 286 of the Act that the voluntary winding up of the Company under Sub-Part II of Part XVII of the Act has been commenced.

Dated 28th day of May, 2020.

Ms. Tung, Wan-Ling
LIQUIDATOR

No. 404 of 2020

**NOTICE OF LIQUIDATOR APPOINTMENT AND OF
COMMENCEMENT OF WINDING UP**

Section 286 of the International Business Companies Act 2016 (the “Act”)

of

Country Star Co., Ltd.
Company No.: 129910

**Relating to Country Star Co., Ltd. (the “Company”), incorporated under the Act with
IBC Registration No. 129910.**

I, MR. WANG, MING-HUNG of No. 258, Daren Rd., Yancheng Dist., Kaohsiung City 803, Taiwan (R.O.C.), hereby give my notice that I have been appointed to act for as the Liquidator of the Company, hereby give notice in accordance with section 286 of the Act that the voluntary winding up of the Company under Sub-Part II of Part XVII of the Act has been commenced.

Dated 1st day of June, 2020.

MR. WANG, MING-HUNG
LIQUIDATOR

No. 405 of 2020

NOTICE

Notice is hereby given in pursuance of Section 96 of the Civil Status Act (Cap. 34) that the Chief Officer of the Civil Status has granted the under noted applications made under section 94 of Cap. 34.

Ms Ketty Hall authorized to change her son’s name from Asher Zion Rhameek Marday to Asher Zion Rhameek Marday-Hall.

Ms Grace Traore authorized to change her name from Grace Nifa Queenly Traore to Grace Nifa Queenly Lesperance.

N. Flore
For: Chief Officer of the Civil Status

No. 406 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from France Matatikane to France Matatiken agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mr France Matatiken
Cascade
Mahe

No. 407 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Rita Agnes Erica Derjacques to Rita Agnes Derjacques-Inacio agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Ms Erica Derjacques
Sea View Estate
Glacis / Anse Etoile
Mahe

No. 408 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my name from Amoosavaly Carolus nee Naiken to Amoosavaly Sarah Carolus nee Naiken agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mrs Amoosavaly Carolus nee Naiken
Anse Royale
Mahe
Seychelles

No. 409 of 2020

CHANGE OF NAME

Notice is hereby given that I have applied to the Chief Officer of the Civil Status to change my daughter's name from Julienne Ernesta to Julianne Ernesta agreeable with sections 94-99 of Cap. 34. Any person interested may oppose such application by filing a protest in writing setting forth his/her grounds of objections.

Mrs Joan Khan
Rochon
Mahe

No. 410 of 2020



Tel : +248 461 2612
 Fax : +248 461 2300
 e-mail: bdoseychelles@bdo.sc

P.O. Box 18
 The Creole Spirit
 Quincy Street, Mahé
 Victoria, Seychelles

SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

This report is made solely to the members of **SEYCHELLES COMMERCIAL BANK LIMITED** (hereafter referred to as the "Bank"), as a body, in terms of our engagement to conduct the audit on their behalf. Our audit work has been undertaken so that we might state to the Bank's members those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Bank or the Bank's members as a body, for our audit work, for this report, or for the opinions we have formed.

Report on the audit of the Financial Statements

Opinion

We have audited the financial statements of **SEYCHELLES COMMERCIAL BANK LIMITED** set out on pages 4 to 64 which comprise the Statement of Financial Position as at December 31, 2019, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Bank as at December 31, 2019 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Seychelles Companies Act, 1972.

Emphasis of Matter

(i) Effects of COVID-19 pandemic

We draw attention to Note 28(a) of the financial statements which describes a material uncertainty regarding the Coronavirus pandemic which is affecting Seychelles severely. Actions adopted by countries such as closing borders, grounding flights and discouraging people from travelling abroad are impacting heavily on all industries thereby raising a significant uncertainty on going concern of the Bank.

The Directors together with Management are confident that they will continue to have the financial and otherwise support from their Shareholders and are therefore of the opinion that the going concern basis of preparation of these financial statements remains appropriate.

(ii) Losses of Correspondent Bank

We also draw attention to note 28(b) regarding losses of correspondent banks. The Directors are confident that the new correspondent banking relationships will be reached in the foreseeable future.

(iii) Compliance with the Financial Institutions-Credit Classification and Provisioning Regulations 2010, as amended 2011

The Financial Institutions - Credit Classification and Provisioning Regulations 2010 as amended in 2011, are still broadly based on the requirements of IAS 39 and are in the process of being updated for those of IFRS 9. As such, in adopting IFRS9 - "Financial Instruments" and as reported in the monthly returns to the Central Bank of Seychelles, the Bank is adhering to IFRS 9 in lieu of the provisions of the Financial Institutions - Credit Classification and Provisioning Regulations 2010 as amended in 2011.

Our opinion is not qualified in respect of the matters above.

BDO Associates, a partnership registered in Seychelles, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Bank in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Seychelles, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

(i) Adoption of IFRS 16 - Leases

The Bank adopted IFRS 16 Leases effective January 1, 2019 which modifies the classification and measurement of leases, with the recognition on the Statement of Financial Position of a right-of-use asset and a lease liability. The right-of-use asset and liability are unwound over the term of the lease, giving rise to an amortisation charge and interest expense respectively.

In order to compute the transition impact of IFRS 16, a significant data extraction exercise was undertaken by Management to summarise all the leased assets of the Bank such that the respective inputs could be uploaded into the IFRS 16 model. Since the implicit rates of interest in the leases were not readily available, the Bank upon first time implementation of IFRS 16 adopted the modified retrospective transitional approach as permitted by the standard. This approach mandates that the right-of-use asset is recognised at the date of initial application at an amount equal to the lease liability using the Bank's prevailing incremental borrowing rate as at the date of initial application, adjusted for any prepaid or accrued payments relating to that lease that were previously recognised in the Statement of Financial Position immediately before the date of initial application.

The following were the key audit matters identified under IFRS 16;

<ul style="list-style-type: none"> ▪ Determination of all the leasing arrangements to ensure that they fall within the scope of IFRS 16 and whether they were appropriately included in the computation at transition date;
<ul style="list-style-type: none"> ▪ To ensure the appropriateness of assumptions used to determine the present value using the relevant discount rates for each lease;
<ul style="list-style-type: none"> ▪ To ensure completeness and accuracy of the underlying available data and information for each lease used to calculate the transitional impact; and
<ul style="list-style-type: none"> ▪ To ensure completeness of disclosures with respect to IFRS 16 and relevant corresponding standards in the financial statements.



SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Key Audit Matters (Cont'd)

(i) Adoption of IFRS 16 - Leases (Cont'd)

Response to Key Audit Matters

✓	Assessed the design and implementation of key controls pertaining to the determination IFRS 16 transition impact disclosures;
✓	Assessed the appropriateness of the discount rates applied in determining the present value of lease liabilities with input from our technical department;
✓	Verified the accuracy of the underlying lease data by agreeing a representative sample of leases to original contract or other supporting information, and checked the integrity and accuracy of the IFRS 16 calculations for each lease sampled through recalculation of the expected IFRS 16 adjustments;
✓	Reviewed the journal entries with respect to the impact of implementation of the right-of-use assets and lease liabilities; and
✓	Assessed whether the disclosures within the financial statements are appropriate and sufficient.

(ii) Computation of Expected Credit losses per IFRS 9 - Financial instruments

The Bank adopted the accounting standard IFRS 9 'Financial instruments' effective January 1, 2018. The standard introduced new requirements around two main aspects of how financial instruments are treated - measurement and classification and impairment.

This standard also introduced new impairment rules which prescribed a new, forward looking, expected credit loss ('ECL') impairment model which takes into account reasonable and supportable forward looking information, which will generally result in the earlier recognition of impairment provisions.

The following were the key audit matters identified under IFRS 9;

• There are a number of significant management determined judgements including: the reclassification of financial assets in accordance with the Bank's business model; determining the criteria for a significant increase in credit risk; techniques used to determine probability of default (PDs) and loss given default (LGD); and factoring forward looking assumptions.
• IFRS 9 implementation requires complex technical modelling based on subjective data and assumptions. Consequently, the inherent credit risk embedded in the data assumptions is high.



SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Key Audit Matters (Cont'd)

(ii) Computation of Expected Credit losses per IFRS 9 - Financial instruments (Cont'd)

Response to Key Audit Matters

✓	We reviewed for any changes in the Bank's key processes comprising granting, booking, monitoring and provisioning and tested the operating effectiveness of key controls over these processes;
✓	We reviewed for any changes in the Bank's provisioning methodology, assessed the reasonableness of the underlying assumptions and the sufficiency of the data used by the Management.
✓	With respect to classification and measurement of financial assets and financial liabilities, our audit procedures comprised the following; We reviewed the Bank's IFRS 9 classification and measurement of financial assets and financial liabilities policies for the year under review for any changes and compared them with the requirements of IFRS 9; and Reconfirmed and checked the Bank's business model assessment and the test on the contractual cash flows, which give rises to cash flows that are 'solely payments of principal and interest [SPPI test].
✓	With respect to impairment methodology, our audit procedures comprised the following; We obtained an understanding of the Bank's internal rating models for loans and advances and reviewed the rating validation report prepared by the Bank's Management to gain comfort that the discrimination and calibration of the rating model is appropriate.
✓	We checked the appropriateness of the Bank's determination of significant increase in credit risk and the resultant basis for classification of exposures into various stages.
✓	For a sample of exposures, we checked the appropriateness of the Bank's staging.
✓	We checked and understood the key data sources and assumptions for data used in the Expected Credit Loss (ECL) models used by the Bank's to determine impairment provisions.
✓	For assumptions used by the Bank's management in its Loss Given Default (LGD) calculations, we held discussions with Management and corroborated the assumptions where publicly available information was used.
✓	We checked the calculation of the LGD used by the Bank in the ECL calculations, including the appropriateness of the use of collateral and the resultant arithmetical calculations.
✓	We checked the completeness of loans and advances, off balance sheet items, investment securities, placements and other financial assets included in the ECL calculations as of 31 December 2019.
✓	We checked consistency of various inputs and assumptions used by the Bank's management to determine impairment provisions; and
	As a result of the above audit procedures, no material differences were noted.



SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONT'D)

Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and in compliance with the Companies Act, 1972, the Financial Institutions Act 2004, as amended and the Regulations and Directives of the Central Bank of Seychelles, and for such internal control as the directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Bank's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Bank or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Bank's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bank's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Bank's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Bank to cease to continue as a going concern.



SEYCHELLES COMMERCIAL BANK LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONT'D)

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal Regulatory Requirements

Companies Act, 1972

We have no relationship with, or interests in, the Bank, other than in our capacity as auditors and dealings in the ordinary course of business.

We have obtained all information and explanations we have required.

Financial Institutions Act 2004, as amended and Regulations and Directives of the Central Bank of Seychelles

The Financial Institutions Act 2004, as amended and Regulations and Directives of the Central Bank of Seychelles requires that in carrying out our audit, we consider and report to you the following matters. We confirm that:

- In our opinion, the financial statements have been prepared on a basis consistent with that of the preceding year and are complete, fair and properly drawn up and comply with the Financial Institutions Act 2004, as amended and Regulations and Directives of the Central Bank of Seychelles *except as discussed under the Emphasis of Matter paragraph.*
- The explanations or information called for or given to us by management and employees of the Bank were satisfactory.
- The Bank did not carry out any fiduciary duties during the year under review.

BDO ASSOCIATES

Chartered Accountants

Dated: **29 MAY 2020**
Victoria, Seychelles

SEYCHELLES COMMERCIAL BANK LIMITED

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2019

	Notes	2019 SR	2018 SR
ASSETS			
Cash and cash equivalents	5	577,111,325	537,382,792
Loans and advances	6	830,370,044	709,865,109
Investment in Financial assets at amortised cost	7	349,768,517	304,193,732
Right-of-use assets	8(b)	1,865,228	-
Property and equipment	9	57,818,090	53,477,666
Intangible assets	10	6,104,007	6,801,301
Other assets	11	19,591,558	13,692,793
Deferred tax asset	17(a)	3,124,770	1,424,978
Total assets		1,845,753,539	1,626,838,371
LIABILITIES AND EQUITY			
LIABILITIES			
Deposits from customers	12	1,641,619,243	1,444,192,676
Retirement benefit obligations	13	8,854,473	7,153,856
Lease liabilities	8(c)	2,234,262	-
Dividends payable	14	-	6,000,000
Current tax liabilities	15(a)	2,826,487	1,690,124
Other liabilities	16	21,097,850	14,157,724
Total liabilities		1,676,632,315	1,473,194,380
EQUITY			
Share capital	18	60,000,000	60,000,000
Statutory reserve	19	30,616,141	27,520,694
Revaluation reserve		27,473,588	27,473,588
Retained earnings		51,031,495	38,649,709
Total equity		169,121,224	153,643,991
Total liabilities and equity		1,845,753,539	1,626,838,371
CONTINGENT LIABILITIES			
Loan commitments	6(c)	170,484,766	175,446,765

These financial statements have been approved for issue by the Board of Directors on:

Mr. Patrick Payet
Chairman

Mrs. Annie Vidot
Managing Director

Ms. Esther Boniface
Director

Mr. Robert Morgan
Director

Mr. Sandy Mothee
Director

Mrs. Jenna Thelermont
Director

Mr. Jamshed Pardiwalla
Director

SEYCHELLES COMMERCIAL BANK LIMITED

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME - YEAR ENDED DECEMBER 31, 2019

	Notes	2019 SR	2018 SR
Interest income	2.15/20	119,073,504	100,015,986
Interest expense	2.15/21	(41,161,589)	(35,147,096)
Net interest income		<u>77,911,915</u>	<u>64,868,890</u>
Fee and commission income	2.16/22	15,895,492	16,236,790
Net interest, fee and commission income		93,807,407	81,105,680
Net foreign exchange gain		2,548,880	3,820,918
Sundry income	23	318,325	1,179,904
Operating income		<u>96,674,612</u>	<u>86,106,502</u>
Employee benefit expense	24	(34,065,348)	(29,887,036)
Amortisation of right-of-use assets	8(b)	(2,062,223)	-
Depreciation of equipment	9	(3,304,686)	(3,148,305)
Amortisation of intangible assets	10	(1,568,522)	(1,413,197)
Other operating expenses	25	(28,347,447)	(27,427,044)
Total operating expenses		<u>(69,348,226)</u>	<u>(61,875,582)</u>
Operating profit before impairment		27,326,386	24,230,920
Allowance for credit impairment	6(d)	(4,164,086)	(3,939,024)
Profit before taxation		23,162,300	20,291,896
Tax charge	15(b)	(7,685,067)	(7,293,950)
Profit for the year		<u>15,477,233</u>	<u>12,997,946</u>
Other comprehensive income			
<i>Items that will not be reclassified to profit or loss</i>			
Revaluation on buildings	17(b)	-	642,491
Total comprehensive income		<u>15,477,233</u>	<u>13,640,437</u>

S.I. 76 of 2020

BIRDS' EGGS ACT

(Cap. 16)

Birds' Eggs (Collection) (Amendment) Regulations, 2020

In exercise of the powers conferred by section 3 of the Birds Eggs Act, the Minister responsible for environment hereby makes the following regulations —

1. These regulations may be cited as the Birds' Eggs (Collection) (Amendment) Regulations, 2020.

Citation

2. Schedule to the Birds' Eggs (Collection) Regulations are amended by repealing the item "L'Illot (Fregate)" and the entry against it and substituting therefor the following —

Amendment of S.I. 72 of 1972 as last amended by S.I. 24 of 2003

“Cosmoledo	800,000
Bird or Ile Aux Vaches	600,000”.

MADE this 5th day of June, 2020.

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



S.I. 75 of 2020THE INTERNATIONAL TRADE ZONE (EMPLOYMENT)
REGULATIONS, 1997*(S.I. 13 of 1997)***International Trade Zone Employment (Coronavirus
Special Leave) (Temporary measures) Order, 2020**

In exercise of the powers conferred by regulation 20(1) of the International Trade Zone (Employment) Regulations, 1997, the Minister for Finance, Trade, Investment and Economic Planning, in consultation with the Authority, hereby makes the following Order —

1. This Order may be cited as the International Trade Zone Employment (Coronavirus Special Leave) (Temporary Measures) Order, 2020. Citation

2. In this Order, unless the context otherwise requires — Interpretation

(a) “coronavirus” means the virus known as Wuhan novel coronavirus (2019-nCov) or Covid-19;

(b) “essential service” means —

(i) a service relating to the generation, supply or distribution of electricity;

(ii) any hospital or medical services;

(iii) a service relating to the supply or distribution of water;

(iv) a service relating to the sewerage service;

-
- (v) airport and port and marine services including civil aviation, customs, immigration, airline catering and loading, unloading and service of ships or aircrafts;
 - (vi) fire and rescue services;
 - (vii) a service relating to retail or distribution of pharmaceutical products and medical equipment;
 - (viii) wireless, telephone, internet and cable communication services;
 - (ix) meteorological service;
 - (x) postal services;
 - (xi) banking and financial services;
 - (xii) service relating to retail, wholesale, distribution and supplies of, food and water;
 - (xiii) service of manufacturing of essential commodities;
 - (xiv) service of public transportation including inter-island air and sea transportation;
 - (xv) waste collection and disposal service;
 - (xvi) petroleum and gas retail services;
 - (xvii) storage, supply and distribution of petroleum and gas services;
 - (xviii) security services;

- (xix) disaster management services;
 - (xx) print, audio and visual media or broadcasting services;
 - (xxi) service of Government treasury; and
 - (xxii) district administration service;
- (c) “isolation”, in relation to a worker, means the process where —
- (i) a worker is isolating himself, from other people as a precautionary measure to prevent the spread of coronavirus, in accordance with the directive of the health authorities or under the relevant law and by reason of the isolation, the worker is unable to attend the work; or
 - (ii) a worker is in quarantine in accordance with the Quarantine Act; or
 - (iii) a worker is segregated or separated from any other person in such a manner as to prevent the spread of, or to undergo treatment for, coronavirus;
- (d) “parent” means the father, mother, or any other, person who has actual custody, charge, or control of a relevant child;
- (e) “relevant child” means a child who —
- (i) is between 3½ months and 4 years old; or
 - (ii) has not attained the age of 15 years and who attends a relevant institution and

the relevant institution is closed down during the specified period, in pursuance of —

- (A) a directive of the Ministry responsible for education;
- (B) a directive of the management of a relevant institution; or
- (C) an order made under any relevant law;

(f) “relevant institution” means —

- (i) a childminding establishment under the Institute of Early Childhood Development Act, 2014;
- (ii) an institution providing formal early childhood education under the Education Act; or
- (iii) an educational institution, under the Education Act;

(g) “relevant worker” means a person employed in a zone who is —

- (A) a single parent;
- (B) cohabiting with the other parent of a relevant child or a spouse, who is —
 - (i) employed in an essential service or as a home caregiver;
 - (ii) in isolation;
 - (iii) employed and is not on special leave; or

- (iv) incapable of caring for, and looking after the wellbeing of, a relevant child for any reasonable cause, including on the basis of disability, confinement or absence from Seychelles.
- (h) “special leave” means paid leave granted to a relevant worker under paragraph 4(1), (3)(a), (8) or (11) or to a worker under paragraph 4(3)(b), (5) or (8) during the specified period or to a worker under paragraph 7;
- (i) “specified period” means the period starting from 16th March, 2020, to such date as the Minister, may, from time to time, prescribe by notice published in the Gazette;
- (j) “spouse”, in relation to a parent, means a person cohabiting with a parent by virtue of marriage or concubinage.

3.(1) This Order apply to a contract of employment — Application

- (a) of continuous employment; and
- (b) for a certain period.

(2) This Order shall not apply to a worker who is out of the jurisdiction during the specified period or any part thereof.

4.(1) A relevant worker shall be eligible for special leave. Eligibility and conditions of special leave

(2) A relevant worker, who is a parent to more than one relevant child and who applies for special leave, shall be deemed to have applied for special leave in respect of all of his or her relevant children.

(3) Notwithstanding anything to the contrary under the International Trade Zone (Conditions of Employment) Order,

1997 and any Employment regulations made under the International Trade Zone Act, where —

- (a) a relevant worker is on annual leave or compassionate leave during the specified period, that was applied for and approved between 16th March, 2020, and the coming into operation of this Order; or
- (b) an employer has given permission to a worker to be absent from work for any period between 16th March, 2020, and the date of the coming into operation of this Order, the compassionate leave or annual leave of the relevant worker or absence of the worker shall not constitute or be treated as annual leave or compassionate leave, as the case may be.

(4) Where paragraph (3) is applicable, the period of such leave or absence, as the case may be, shall not be deducted from the annual leave or compassionate leave of the relevant worker and he or she shall be entitled to his or her wages during the relevant period.

(5) Subject to paragraph 4(13), where a public body or the undertaking or business of an employer has ceased to operate in whole or in part during the specified period and the employer permits a worker, other than a relevant worker, to be absent from work, the worker shall be deemed to be on special leave during the worker's absence provided that during such absence —

- (a) the worker shall be at the disposal of the employer to perform any work remotely from the home of the worker or from such other place; and
- (b) the employer may at any time request the worker to resume work at the work place or at such other place provided by the employer.

(6) Inconsidering an application for special leave an employer shall, *inter alia* take into account the following —

- (a) the fact that the worker is a single parent;
- (b) the fact that the worker is a parent of a relevant child and his or her spouse is employed in an essential service or as a home care giver; or
- (c) the fact that the spouse of the worker or the parent of a relevant child is in isolation or incapable of caring for, and looking after the well being of, the relevant child for any reasonable cause, including on the basis of disability, confinement or absence from Seychelles.

(7) Notwithstanding the eligibility of a relevant worker to apply for special leave under subparagraph (1), special leave cannot be granted to multiple workers in essential sections concurrently, if absence of the workers shall affect the operations of the business of the employer.

(8) Notwithstanding subparagraph (7) the employer shall not refuse special leave to a worker or relevant worker unless there is a valid reason for doing so and this can be proved by the employer when called upon by the Authority.

(9) Where an order restricting, controlling or prohibiting the movement of persons outdoors in the whole or any part of Seychelles is in force under any written law during the specified period a worker shall be deemed to be on special leave.

(10) Sub paragraph (9) shall not apply to a worker who works and resides in an area of Seychelles that is excluded from the order referred to in sub paragraph (9).

(11) Notwithstanding anything to the contrary under the International Trade Zone (Conditions of Employment) Order, 1997 and any Employment regulations made under the International Trade Zone Act, subject to sub paragraph (12), any annual leave or compassionate leave taken by a relevant worker during the period from the coming into operation of this order to the expiration of the specified period shall constitute special leave and the period of such leave shall not be deducted from the annual leave or compassionate leave of the relevant worker and he or she shall be entitled to his or her wages during the relevant period.

(12) A relevant worker who is a parent of a relevant child shall not be entitled to special leave under sub paragraph (1) at the same time with his or her spouse, or the other parent of the relevant child.

(13) Notwithstanding anything to the contrary in sub paragraph (5), an employer may with the consent of a worker grant annual leave to the worker during the specified period.

Application
for special
leave

5.(1) An application for special leave shall be made by a relevant worker under Paragraph 4(1) in accordance with the form for special leave application under the Schedule.

(2) Where on the coming into operation of this Order, a worker or relevant worker is on annual leave or compassionate leave or is absent from work under paragraph 4(3)(a) or (5), the employer may require the worker or relevant worker to submit an application to confirm the eligibility of the worker or relevant worker for special leave under regulation 4(1), (3) or (5).

(3) Where —

- (a) an employer is in receipt of an application for special leave; or
- (b) a relevant worker of an employer is absent from work during the specified period,

the employer may request the employer of, the other parent of the relevant child, or the spouse of the relevant worker, for information relating to eligibility of, or grant of special leave to, that other parent or the spouse.

(4) An employer who receives a request for information from an employer under sub paragraph (3) shall provide the information to the requestor as soon as practicable.

(5) Where a worker is absent from work from 16th March, 2020, and is not eligible for special leave, an employer may request the worker to resume work on such date that the employer shall direct the worker in writing or by electronic correspondence to do so.

(6) Subject to paragraph 6(1), a worker who has been requested to resume work under sub paragraph (5) shall promptly comply with the request of his or her employer.

6.(1) A worker aggrieved by a decision of an employer refusing an application for special leave or requesting the worker to resume work under paragraph 4(5) or the Union on behalf of the worker, may within 7 days of service of the decision of the employer on the worker, lodge a grievance with the Authority under this Order.

Appeal against
refusal of
special leave

(2) A grievance lodged with the Authority against the decision of an employer refusing an application for special leave shall not be construed as a suspension of the decision of the employer unless otherwise directed by the Authority.

(3) In dealing with the grievance, the Authority shall invite oral or written representation of the worker and the employer, keep a record of the grievance and file any evidence or documents produced or any written submissions made.

(4) Where the Authority hears representation of the worker or the employer, the Authority shall have the power to —

- (a) summon any person to appear before it;
- (b) examine a witness or any person appearing before it;
- (c) require any person to produce any document which the Authority considers relevant.

(5) The Authority may consult the Employment Council on any grievance before making a determination.

(6) Upon concluding the grievance, the Authority shall, make a written determination to —

- (a) confirm the decision of the employer;
- (b) vary the decision of the employer;
- (c) reverse or set aside the decision of the employer; or
- (d) order that the employer grants the worker special leave during the specified period or any part of the specified period.

(7) A determination of the Authority under this Order shall be given within 7 days or such longer period as may be specified after the date of filing of the grievance.

(8) A determination of the Authority made under this Order shall not be invalidated on the ground that it was not given within the period specified in sub paragraph (7).

(9) The Authority may revoke the determination given under sub paragraph (7) within a period of 7 days after the date of the determination and make a new determination if the Authority is satisfied that the relevant facts in existence at the time when the determination was made, were not made known to the Authority and that it is just and equitable.

(10) The Authority may hear the relevant worker and the employer before making a determination under sub paragraph (9).

(11) Where an employer or a relevant worker is dissatisfied with the determination of the Authority, the employer or relevant worker may make an appeal to the Minister.

(12) Where an appeal is made under sub paragraph (11), the appeal shall not operate as a suspension of the determination of the Authority unless otherwise directed by the Minister.

(13) Upon receiving an appeal under this Order, the Minister may consult with the Employment Council before giving a decision.

(14) A decision of the Minister under this Order shall be given within 7 days or such longer period as may be specified after the date of the lodgment of the appeal.

(15) Where an employer or a relevant worker is dissatisfied with the decision of the Minister under sub paragraph (14), the employer or relevant worker may make an application to the Supreme Court to review the decision of the Minister.

(16) Where an application for review is made under subparagraph (15), the application shall not operate as a suspension of the decision of the Minister, unless otherwise directed by the Supreme Court.

7. Notwithstanding anything to the contrary under the International Trade Zone (Conditions of Employment) Order, 1997 and any Employment regulations made under the International Trade Zone Act, where a worker is in isolation, the period that the worker is in isolation shall constitute special leave and the period of such leave shall not be deducted from

Special leave
during
isolation

the annual leave, compassionate leave, or sick leave of the worker and the worker shall be entitled to his or her wages during the period of his or her isolation.

Clarity

8. For the avoidance of doubt, special leave or absence from work by a worker under this Order shall not constitute or be interpreted as unauthorized absence from work or a break in the length of service of the worker for the calculation of compensation and shall not affect the eligibility of workers benefiting from the thirteen month pay.

Consequential amendment to S.I. 13 of 1997

9. Schedule 2 of the International Trade Zone (Employment) Regulations, 1997 is amended —

(a) by inserting in Part I, after subparagraph (f) the following sub paragraph —

“(g) willfully or intentionally apply for special leave under the International (Trade Zone Employment (Coronavirus Special Leave) (Temporary Measures) Order, 2020, in circumstances where the worker is not eligible for special leave.”

(b) by inserting in Part II after subparagraph (p) the following subparagraph —

“(q) knowingly makes false statements in an application for special leave under the International Trade Zone Employment (Coronavirus Special Leave) (Temporary Measures) Order, 2020.”

SCHEDULE

FORM FOR SPECIAL LEAVE APPLICATION

Application for special leave under International Trade Zone Employment (Coronavirus Special Leave) (Temporary measures) Order, 2020 for working parents

<p>1. Worker's details</p> <p>Employer:</p> <p>Full Name:</p> <p>National Identity Number or Passport number:</p> <p>Post title:</p> <p>Department/ Division/ Section/Unit.....</p> <p>Home address:</p> <p>Contact telephone number:</p> <p>Email address:</p> <p>Type of contract <input type="checkbox"/> periodic contract <input type="checkbox"/> continuous contract <input type="checkbox"/></p>
<p>2. Employer details</p> <p>Name of Employer.....</p> <p>Home address:</p> <p>Contact telephone number:</p> <p>Email address:</p>

3. Details of relevant children (applicable for below 15 years of age)

Name: Surname:
National Identity Number or Passport number: Age:
Home address:
Institution's / child-minder's name: Institution level:

Name: Surname:
National Identity Number or Passport number: Age:
Home address:
Institution's / child-minder's name: Institution level:

Name: Surname:
National Identity Number or Passport number: Age:
Home address:
Institution's / child-minder's name: Institution level:

If more, fill in a separate page.

4. Spouse details (if applicable)

Full Name:

National Identity Number or Passport number:

Home address:

Employing organization Contact telephone number:

Post title:

Relationship with child:

5. Other parent (if applicable)

Full Name:

National Identity Number or Passport number:

Home address:

Employing organization Contact telephone number:

Post title:

Relationship with child:

6. Request for special leave

Date of special leave (dd/mm yy): From to

I hereby declare that the information provided is true and correct. I also understand that any false declaration shall result in disciplinary action against me.

Signature:.....

Date:.....

7. FOR EMPLOYEE

Full Name Head of Department/ Division/ Section.....

Post title:.....

Request approved

Request and approved

If refused, grounds for:

Essential section

Other parent on leave

Signature:..... Date:.....

MADE this 3rd day of June, 2020.

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