



# OFFICIAL GAZETTE

## REPUBLIC OF SEYCHELLES

### EXTRAORDINARY

Published by Authority of the Government

Vol. XLVI

Wednesday 30th June 2021

No. 49

#### TABLE OF CONTENTS

##### GENERAL NOTICES

Gazette Notices No. 488 of 2021 - 489 of 2021 are published by Order.

##### GAZETTE SUPPLEMENT

Gazette	Description	Price
49	Revenue Administration (Conditions for remission of interest and additional tax) Regulations, 2021. (S.I. 45 of 2021)	12.00

##### GENERAL NOTICES

No. 488 of 2021

#### INSTITUTE OF EARLY CHILDHOOD DEVELOPMENT ACT

*(Act 28 of 2014)*

#### Institute of Early Childhood Development Board

Notice is hereby given that the President, on the recommendation of the Minister responsible for education, has appointed the following persons to the Board of Early Childhood Development, pursuant to section 12 and 13(1) of the Institute of Early Childhood Development Act, 2014 —

<b>Capt David Savy</b>	—	<b>Chairperson</b>
<b>Ms. Sonia Mancienne</b>	—	<b>Vice-Chairperson</b>
<b>Ms. Shirley Choppy</b>	—	<b>Member</b>
<b>Ms. Beryl Laboudallon</b>	—	<b>Member</b>
<b>Ms. Magda Rose</b>	—	<b>Member</b>
<b>Ms. Juliette Henderson</b>	—	<b>Member</b>
<b>Ms. Germaine Gill</b>	—	<b>Member</b>
<b>Ms. Amelie Nourrice</b>	—	<b>Member</b>

The term of appointment shall be for three years with effect from 25<sup>th</sup> May, 2021.

Dated this 25th day of June, 2021.

**WAVEL RAMKALAWAN**  
**PRESIDENT**

No. 489 of 2021

**Institute of Early Childhood Development Act, 2014**

*(Act 28 of 2014)*

**Appeals Board**

Notice is hereby given that the President has appointed the following persons to the Appeals Board, pursuant to section 21(1) and 21(3) of the Institute of Early Childhood Development Act, 2014 —

<b>Ms. Michelle Marguerite</b>	—	<b>Chairperson</b>
<b>Mr. Alex Souffe</b>	—	<b>Member</b>
<b>Ms. Anne-Marie Bibi</b>	—	<b>Member</b>

The terms of appointment shall be for three years with effect from 5<sup>th</sup> June, 2021.

**Dated this 25th day of June, 2021.**

**WAVEL RAMKALAWAN  
PRESIDENT**

---

**S.I 45 of 2021****REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Conditions for remission of interest and additional tax) Regulations, 2021**

In exercise of the powers conferred by section 99 read with sections 41 and 45 of the Revenue Administration Act, the Minister responsible for finance makes the following regulations —

**Citation and Commencement**

1. These regulations may be cited as the Revenue Administration (Conditions for remission of interest and additional tax) Regulations, 2021 and shall come into operation on 1<sup>st</sup> July 2021.

**Interpretation**

2. In these Regulations —

“Act” means the Revenue Administration Act, 2009 (Cap 308);

“additional tax” means additional tax under section 42 of the Act;

“commencement date” means 1<sup>st</sup> July, 2021;

“interest” means interest under section 41 of the Act;

“outstanding primary tax” means revenue (as defined under the Act) excluding interest and additional tax incurred by a taxpayer during the relevant period and outstanding at commencement date;

“outstanding interest” means interest incurred by a taxpayer during the relevant period and outstanding at commencement date;

“Outstanding additional tax” means additional tax incurred by a taxpayer during the relevant period and outstanding at commencement date;

“revenue law” means revenue law as defined under section 2 of the Act;

“relevant period” means —

- (a) in respect of taxes under the Business Tax Act (Cap 20), the taxable year 2019 and preceding years;
- (b) in respect of every other tax under a revenue law other than the Business Tax Act (Cap 20), the taxable year 2020 and preceding years.

“taxpayer” means taxpayer as defined under section 2 of the Act.

### **Remission of Interest and Additional Tax and conditions for remission**

3.(1) The Commissioner General shall remit the proportion of outstanding interest specified in column 3 of the Schedule and the proportion of the outstanding additional tax specified in column 4 of the Schedule of a taxpayer where the taxpayer has within the period specified in the corresponding column 1 of the Schedule satisfied in full —

- (a) the taxpayer's outstanding primary tax; and
- (b) the proportion of the outstanding interest specified in the corresponding column 2 of the Schedule.

(2) Where prior to commencement date, a taxpayer has satisfied the whole of the taxpayer's outstanding primary tax and there is in respect of the taxpayer any or all outstanding interest and outstanding additional tax, the Commissioner General shall remit outstanding interest and outstanding additional tax due and payable by the taxpayer as at commencement date in the proportion specified in column 3 and 4 of the Schedule on condition that the taxpayer satisfies the proportion of the outstanding interest as at commencement date specified in column 2 of the Schedule within the period specified in column 1 of the Schedule.

**SCHEDULE**  
*[Regulations 3]*

**RELEVANT PERIOD AND RATES OF REMISSION**

SPECIFIED PERIOD	APPLICABLE RATES ON		
	INTEREST PAYABLE	INTEREST REMITTED	ADDITIONAL TAX
1 <sup>st</sup> July to 31 <sup>st</sup> August 2021	25%	75%	100%
1 <sup>st</sup> September to 31 <sup>st</sup> October 2021	50%	50%	100%
1 <sup>st</sup> November to 31 <sup>st</sup> December 2021	75%	25%	100%

**MADE this 30th day of June, 2021.**

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

---

**S.I 45 of 2021****REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Conditions for remission of interest and additional tax) Regulations, 2021**

In exercise of the powers conferred by section 99 read with sections 41 and 45 of the Revenue Administration Act, the Minister responsible for finance makes the following regulations —

**Citation and Commencement**

1. These regulations may be cited as the Revenue Administration (Conditions for remission of interest and additional tax) Regulations, 2021 and shall come into operation on 1<sup>st</sup> July 2021.

**Interpretation**

2. In these Regulations —

“Act” means the Revenue Administration Act, 2009 (Cap 308);

“additional tax” means additional tax under section 42 of the Act;

“commencement date” means 1<sup>st</sup> July, 2021;

“interest” means interest under section 41 of the Act;

“outstanding primary tax” means revenue (as defined under the Act) excluding interest and additional tax incurred by a taxpayer during the relevant period and outstanding at commencement date;

“outstanding interest” means interest incurred by a taxpayer during the relevant period and outstanding at commencement date;

“Outstanding additional tax” means additional tax incurred by a taxpayer during the relevant period and outstanding at commencement date;

“revenue law” means revenue law as defined under section 2 of the Act;

“relevant period” means —

- (a) in respect of taxes under the Business Tax Act (Cap 20), the taxable year 2019 and preceding years;
- (b) in respect of every other tax under a revenue law other than the Business Tax Act (Cap 20), the taxable year 2020 and preceding years.

“taxpayer” means taxpayer as defined under section 2 of the Act.

### **Remission of Interest and Additional Tax and conditions for remission**

3.(1) The Commissioner General shall remit the proportion of outstanding interest specified in column 3 of the Schedule and the proportion of the outstanding additional tax specified in column 4 of the Schedule of a taxpayer where the taxpayer has within the period specified in the corresponding column 1 of the Schedule satisfied in full —

- (a) the taxpayer's outstanding primary tax; and
- (b) the proportion of the outstanding interest specified in the corresponding column 2 of the Schedule.

(2) Where prior to commencement date, a taxpayer has satisfied the whole of the taxpayer's outstanding primary tax and there is in respect of the taxpayer any or all outstanding interest and outstanding additional tax, the Commissioner General shall remit outstanding interest and outstanding additional tax due and payable by the taxpayer as at commencement date in the proportion specified in column 3 and 4 of the Schedule on condition that the taxpayer satisfies the proportion of the outstanding interest as at commencement date specified in column 2 of the Schedule within the period specified in column 1 of the Schedule.

**SCHEDULE**  
*[Regulations 3]*

**RELEVANT PERIOD AND RATES OF REMISSION**

SPECIFIED PERIOD	APPLICABLE RATES ON		
	INTEREST PAYABLE	INTEREST REMITTED	ADDITIONAL TAX
1 <sup>st</sup> July to 31 <sup>st</sup> August 2021	25%	75%	100%
1 <sup>st</sup> September to 31 <sup>st</sup> October 2021	50%	50%	100%
1 <sup>st</sup> November to 31 <sup>st</sup> December 2021	75%	25%	100%

**MADE this 30th day of June, 2021.**

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

---