

Seychelles

Trades Tax Act

Act 10 of 1992

Legislation as at 30 June 2012

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Seychelles

Trades Tax Act

Act 10 of 1992

Commenced on 15 January 1993

[This is the version of this document at 30 June 2012 and includes any amendments published up to 30 June 2014.]

[Repealed by [Customs Management Act, 2011 \(Act 22 of 2011\)](#) on 2 July 2012]

[Act 10 of 1992; Act [20 of 1994](#); Act [6 of 2001](#); SI. 6 of 2004; [SI 39 of 2004](#); SI. 10 of 2005; SI. 51 of 2005; SI. 53 of 2005; SI. 60 of 2005; SI. 37 of 2006; SI. 41 of 2006; SI. 44 of 2006; SI. 26 of 2007; SI. 30 of 2007; SI. 31 of 2007; SI. 30 of 2007; SI. 41 of 2007; SI. 16 of 2008; SI. 32 of 2008; SI. 35 of 2008; SI. 36 of 2008; SI. 48 of 2008; SI. 55 of 2008; SI. 60 of 2008; SI. 61 of 2008; SI. 62 of 2008; Act [22 of 2011](#)]

[Repealed by Act [22 of 2011](#)]

1.

The regulations made, certificates and directions issued under the repealed Act shall continue in effect until they are repealed or amended.

2.

Any appointments made under a provision of the repealed Act shall continue to apply as if made under the provisions of the Customs Management Act (Act [22 of 2011](#)).

3.

The repeal of the Act does not affect—

- (a) proceedings commenced in any Court before the commencement of the Customs Management Act (Act [22 of 2011](#)).
- (b) any information submitted by any officer in respect of an alleged offence committed before the commencement of the Customs Management Act (Act [22 of 2011](#)).
- (c) any right or proceedings relating to a refund, remission, or drawback of duty or tax under any of the trades tax regulations before the commencement of the Customs Management Act (Act [22 of 2011](#)).
- (d) any right to recover money under the trades tax regulations whether paid before or after the commencement of the Customs Management Act (Act [22 of 2011](#)).
- (e) the condemnation of any goods in accordance with trade tax regulations.

4.

A person who, immediately before the commencement of the Customs Management Act (Act [22 of 2011](#)), was an officer appointed in accordance with the Trades Tax Act shall be deemed to be an officer appointed by the Revenue Commissioner.