



**SEYCHELLES REVENUE COMMISSION
(AMENDMENT) ACT, 2017**

(Act 29 of 2017)

I assent

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

**Danny Faure
President**

29th December, 2017



**AN ACT to amend the Seychelles Revenue Commission Act
(Cap.322)**

ENACTED by the President and the National Assembly.

**1. This Act may be cited as the Seychelles Revenue
Commission (Amendment) Act, 2017.**

Short title

Amendment of
Cap 322

2. The Seychelles Revenue Commission Act is hereby amended as follows —

(a) in section 2 —

(i) by repealing the definition of “Deputy Revenue Commissioner” and substituting therefor the following definition —

“Deputy Commissioner General” means the Deputy Commissioner General appointed under section 4(3);”;

(ii) by repealing the definition of “Revenue Commissioner” and substituting therefor the following definition —

“Commissioner General” means the Commissioner General appointed under section 4(1);”;

(iii) by inserting after the definition of “revenue” the following definition —

“Seychelles Revenue Commission” means the Seychelles Revenue Commission established under section 3;”;

(b) by inserting after subsection 3(2) the following subsections —

(3) The Commission shall be administered by a Board appointed by the President consisting of —

(a) the Chairperson;

- (b) the Principal Secretary for Finance, *ex-officio*;
 - (c) the Principal Secretary for Trade, *ex-officio*;
 - (d) a customs expert;
 - (e) a tax expert;
 - (f) an economist; and
 - (g) an auditor or accountant.
- (4) The Chairperson shall be a person —
- (a) possessing qualification and experience in revenue matters;
 - (b) of good character and integrity; and
 - (c) who is not an office-bearer of a political party.
- (5) The Commissioner General shall be an *ex-officio* member of the Board without voting rights.
- (6) The appointment of the Chairperson and the members under subsection (3), paragraph (d) to (g) shall be for a period of three years and the Chairperson and the members shall be eligible for reappointment.
- (7) The terms and conditions of appointment of the Chairperson and the members under subsection (3), paragraph (d) to (g) shall be such as may be prescribed.

(8) The appointment of the Chairperson and members of the Commission shall be published in the *Gazette*.

(9) The Board shall meet at least once a month and at such other times as the Chairperson determines.

(10) The Chairperson or the member elected in accordance with subsection (11) and 3 other members shall constitute a quorum at a meeting of the Board.

(11) The Chairperson shall preside over the meetings of the Board and in the absence of the Chairperson at a meeting, the members present shall elect a member to act as Chairperson for that meeting.

(12) The Chairperson or any member who has a direct or indirect financial, personal or other interest in a matter which is, or is to be, raised at a meeting of the Board, shall, as soon as he or she is aware of the fact, notify it to the Secretary.

(13) The Board may determine whether the Chairperson or the member shall not be present or shall not vote while the matter referred to in subsection (12) is being considered.

(14) Subject to the provisions of this Act, the Board may regulate its own proceedings.

(15) The Board may designate a suitable employee of the Commission as Secretary of the Board.

(16) The Secretary shall —

- (a) convene the meetings of the Board at such place and time as may be determined by the Chairperson;
 - (b) attend every meeting of the Board and keep minutes of its proceedings; and
 - (c) have such other duties as may be determined by the Board.”;
- (c) by inserting after section 3 the following section and marginal note —

Functions of
the Board

“3A.(1) The Board may appoint such number of officers in managerial positions, on fixed term contracts for the efficient performance of the functions of the Commission.

(2) The Board shall make the appointments under subsection (1) from outside the Commission only when suitable candidates are not available in the Commission for appointment.

(3) The Board may appoint such sub committees consisting of one or more members of the Board, one or more officers of the Commission and such other experts as are deemed necessary for the efficient administrations of its functions.

(4) The Board may give general or specific directions on

a particular subject to the Commissioner General or the Secretary.

(5) The Board may call for any information, document or other material, by such means and in such form and manner, from an officer of the Commission and, notwithstanding any other written law, make use of such information, document or other material for the purpose of the exercise of the functions of the Commission or its powers under the Act.”;

- (d) by repealing the words “Commissioner” and “Deputy Revenue Commissioner” wherever they occur in the Act and substituting therefor the words “Commissioner General” and Deputy Commissioner General” respectively;
- (e) by replacing in section 9(1) the chapeau with “Subject to section 3A and the approval of the Board, the Commissioner General may -”;
- (f) by inserting in paragraph (c) of section 13(1) after the word “Government” the words “,with the approval of the Board,”;
- (g) by inserting in section 19 after the words “is responsible to the” the words “Board and the”;
- (h) by inserting in section 23 after the word “The” the words “Chairperson, members of the Board, the”.

Savings

3. The appointments to the post of Revenue Commissioner and Deputy Revenue Commissioner made by

the President under section 4 of the Seychelles Revenue Commission Act shall be deemed to have been made by the President to the post of Commissioner General and Deputy Commissioner General respectively under section 4 of the Act as amended by the Seychelles Revenue Commission (Amendment) Act, 2017.

Reference
in other
written law

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 19th December, 2017.



Mrs. Tania Isaac
Deputy Clerk to the National Assembly