

Seychelles

## Immovable Property Tax (Interim Measures) Act, 2020

Act 29 of 2020

Legislation as at 28 December 2020

FRBR URI: /akn/sc/act/2020/29/eng@2020-12-28

There may have been updates since this file was created.

PDF created on 21 February 2024 at 18:43.

*Collection last checked for updates: 30 June 2014.*

[Check for updates](#)



### About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

[www.laws.africa](http://www.laws.africa)  
[info@laws.africa](mailto:info@laws.africa)

There is no copyright on the legislative content of this document.  
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

# Immovable Property Tax (Interim Measures) Act, 2020

## Contents

Part 1 – Preliminary .....	1
1. Short title .....	1
2. Interpretation .....	1
3. Act to be read with other laws .....	1
4. Purposes of this Act .....	2
5. Duration of this Act .....	2
Part 2 – Registration of immovable property .....	2
6. Registration of non-Seychellois immovable property owners .....	2
7. Procedure to be followed by the Registrar General in registering immovable property .....	3
8. Registrar General may request a taxpayer to provide further information .....	3
9. Issuance of certificate of registration .....	3
10. Taxpayer has right to a provisional certificate of registration .....	3
Part 3 – Valuation of immovable property and payment of tax .....	4
11. Deadline for submission of valuation form .....	4
12. Procedure to be followed by the Chief Valuation Officer in assessing a valuation form .....	4
13. Valuation made in a foreign currency .....	5
14. Extension of deadline for payment of tax .....	5
Part 4 – General .....	5
15. Penalties for contravening this Act .....	5
16. Regulations .....	5
17. Transitional provision .....	6
18. Repeal .....	6

## Seychelles

# Immovable Property Tax (Interim Measures) Act, 2020

## Act 29 of 2020

*Published in Supplement to Official Gazette 109 on 28 December 2020*

**Assented to on 18 December 2020**

**Commenced on 28 December 2020**

*[This is the version of this document from 28 December 2020.]*

**AN ACT to extend the period during which a taxpayer may (1) apply to the Registrar General to be registered in the register of non-Seychellois immovable property owners, (2) submit a valuation of immovable property, and (3) pay the immovable property tax due on 31 December 2020; and to provide for matters incidental thereto.**

ENACTED by the President and the National Assembly.

### Part 1 – Preliminary

#### 1. Short title

This Act may be cited as the Immovable Property Tax (Interim Measures) Act, 2020.

#### 2. Interpretation

(1) In this Act, unless the context otherwise requires—

“**application**” means an application in Form B in Schedule 1 to the Immovable Property Tax Act, 2019;

“**foreign currency**” means the legal tender described as United States Dollar (US\$), Pound Sterling (£) or Euro (€);

“**notice of acceptance of valuation**” has the same meaning assigned to it under section 15 of the Immovable Property Tax Act, 2019;

“**notice of valuation**” has the same meaning assigned to it under section 18 of the Immovable Property Tax Act, 2019;

“**valuation form**” means Form D in Schedule 1 to the Immovable Property Tax Act, 2019.

(2) A word or an expression in this Act that is not defined under subsection (1) shall have the same definition assigned to it under the Immovable Property Tax Act, 2019.

#### 3. Act to be read with other laws

(1) This Act shall be read and applied together with the Immovable Property Tax Act, 2019, and the provisions of this Act shall be in addition to, and not in derogation of, the provisions of the Immovable Property Tax Act, 2019.

(2) In the event of any inconsistencies between the provisions of this Act and the Immovable Property Tax Act, 2019, the provisions of this Act shall prevail.

#### 4. Purposes of this Act

The purposes of this Act are—

- (a) to extend the time within which a taxpayer may submit an application to the Registrar General to be registered in the register of immovable property owned by non-Seychellois;
- (b) to extend the time within which a taxpayer may submit a valuation form to the Chief Valuation Officer;
- (c) to extend the time within which a taxpayer may pay the immovable property tax for the financial year of 2020.

#### 5. Duration of this Act

This Act shall remain in force until repealed or amended, or shall expire at the end of 31 August, 2021, whichever is earlier.

### Part 2 – Registration of immovable property

#### 6. Registration of non-Seychellois immovable property owners

- (1) All persons liable as taxpayers under section 6(1) of the Immovable Property Tax Act, 2019, shall submit an application to the Registrar General to be registered in the register before midnight in Seychelles on 31 December, 2020.
- (2) The Minister may by Order published in the *Gazette* extend the period specified in subsection (1).
- (3) A person liable as taxpayer may apply to the Registrar General to be registered in the register by sending an application to the following email address or electronic medium—
  - (a) [propertytax@registry.gov.sc](mailto:propertytax@registry.gov.sc); or
  - (b) any other email address or electronic medium designated by the Registrar General, by notice published in the *Gazette*.
- (4) The application and any accompanying documents submitted in accordance with subsection (3) shall have the same effect as if the application and any accompanying document were submitted to the Registrar General in hardcopy.
- (5) A taxpayer who submits an application shall—
  - (a) complete the application and attach any relevant document;
  - (b) sign the application or any other document;
  - (c) affix any digital signature, where applicable;
  - (d) scan, upload and submit the application and other relevant document to the Registrar General where the application is submitted pursuant to subsection (3).
- (6) The Registrar General shall acknowledge an application made under subsection (1) within 7 working days of receipt of the application.
- (7) It shall be the duty of the taxpayer to re-submit the application to the Registrar General where the taxpayer has not received an acknowledgement from the Registrar General pursuant to subsection (6).

**7. Procedure to be followed by the Registrar General in registering immovable property**

- (1) The Registrar General may, for the purposes of processing an application, rely on any document or information available to the Registrar General to facilitate the registration of a taxpayer.
- (2) All applications and accompanying documents submitted by a taxpayer to the Registrar General shall be stored in such format as the Registrar General may determine for future reference.

**8. Registrar General may request a taxpayer to provide further information**

- (1) The Registrar General may request a taxpayer who submitted an application to appear before the Registrar General, either in person or through an electronic medium, to provide any information or explanation in relation to the immovable property.
- (2) Where the Registrar General serves a written request on a taxpayer, the Registrar General may refuse to issue a certificate of registration or a provisional certificate of registration to the taxpayer until the information or explanation is given by the taxpayer.
- (3) Where the taxpayer contravenes this section, the taxpayer is liable to pay any fine imposed under Part IV or Part V of the Immovable Property Tax Act, 2019.

**9. Issuance of certificate of registration**

- (1) On completion of processing an application, the Registrar General may issue a certificate of registration to the taxpayer pursuant to section 13(6) of the Immovable Property Tax Act, 2019, by —
  - (a) sending the certificate of registration to the email address of the person who submitted the application pursuant to [section 6](#) of this Act;
  - (b) sending the certificate of registration to the email address of a person who made a request for the certificate of registration to be issued electronically.
- (2) Notwithstanding subsection (1), a taxpayer may obtain a hardcopy of the certificate of registration by making a request to the Registrar General to receive the certificate of registration by post in Seychelles or any other country by paying such fees as determined by the Registrar General.
- (3) A certificate of registration issued under subsection (1)(a) or (1)(b) is conclusive evidence of registration in the register and the taxpayer may present of copy of the certificate of registration to the Commissioner General, pursuant to section 9(2) of the Immovable Property Tax Act, 2019, before the tax is collected by the Commissioner General.

**10. Taxpayer has right to a provisional certificate of registration**

- (1) Subject to subsection (3), the Registrar General may, at the Registrar General's discretion, issue a provisional certificate of registration at any time to a person who has submitted an application.
- (2) A provisional certificate of registration issued under subsection (1) shall have the same effect of a certificate of registration until the repeal or expiration of this Act or until the Registrar General issues a certificate of registration to the taxpayer, whichever first happens, and on either of those events happening, shall cease to have effect.
- (3) Subject to subsection (4), where a taxpayer submitted an application in accordance with [section 6](#) of this Act, the taxpayer shall be entitled to a provisional certificate of registration if the taxpayer does not receive a certificate of registration after 31 December 2020.
- (4) Subject to [section 8](#) of this Act, the Registrar General shall issue without delay a provisional certificate of registration to a taxpayer who makes a written request after 31 December 2020 for the issuance of a provisional certificate of registration.

- (5) Notwithstanding section 9(2) of the Immovable Property Tax Act, 2019, a taxpayer may present either a provisional certificate of registration or a certificate of registration to the Commissioner General before tax can be collected by the Commissioner General.
- (6) The onus is on the taxpayer who submits an application to ensure that the taxpayer obtains a provisional certificate of registration from the Registrar General within 10 working days.

### **Part 3 – Valuation of immovable property and payment of tax**

#### **11. Deadline for submission of valuation form**

- (1) A taxpayer who is required to submit a valuation form may submit the valuation form to the Chief Valuation Officer at any time before midnight in Seychelles on 28 February, 2021.
- (2) The Minister may by Order published in the *Gazette* extend the period specified in subsection (1).
- (3) A taxpayer may submit the valuation form to the Chief Valuation Officer by sending the valuation form to the following email address or electronic medium—
  - (a) [propertytax@mluh.gov.sc](mailto:propertytax@mluh.gov.sc); or
  - (b) any other email address or electronic medium designated by the Chief Valuation Officer, by notice published in the *Gazette*.
- (4) The valuation form and any accompanying document submitted in accordance with subsection (3) shall have the same effect as if the valuation form and any accompanying document were submitted to the Chief Valuation Officer in hardcopy.
- (5) A taxpayer who submits a valuation form shall—
  - (a) complete the valuation form and attach any relevant document;
  - (b) sign the valuation form or any other document;
  - (c) affix any digital signature, where applicable;
  - (d) scan, upload and submit the valuation form and other relevant document to the Chief Valuation Officer where the application is submitted pursuant to subsection (3).
- (6) The Chief Valuation Officer shall acknowledge the receipt of a valuation form submitted via email or an electronic medium within 7 working days.
- (7) It shall be the duty of that taxpayer to re-submit the valuation form to the Chief Valuation Officer where the taxpayer has not received an acknowledgement from the Chief Valuation Officer pursuant to subsection (6).

#### **12. Procedure to be followed by the Chief Valuation Officer in assessing a valuation form**

- (1) The Chief Valuation Officer may, for the purposes of assessing a valuation form, rely on any document or information available to the Chief Valuation Officer.
- (2) A valuation form and any accompanying document submitted by a taxpayer to the Chief Valuation Officer shall be stored in such format as the Chief Valuation Officer may determine for future reference.
- (3) A notice of acceptance of valuation or notice of valuation may be issued by—
  - (a) sending the notice of acceptance to the email address of the person who submitted the application pursuant to [section 11](#) of this Act;
  - (b) sending the notice of acceptance to the email address of a person who made a request for the notice of acceptance to be issued electronically.

### 13. Valuation made in a foreign currency

- (1) A taxpayer may make a valuation of immovable property in a foreign currency or Seychelles Rupees (SCR) and submit that valuation to the Chief Valuation Officer.
- (2) Where a valuation officer makes a valuation pursuant to section 17 of the Immovable Property Tax Act, 2019, the notice of valuation shall be given in Seychelles Rupees.
- (3) Where the valuation of immovable property is made in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.
- (4) Pursuant to section 16(2)(a) of the Immovable Property Tax Act, 2019, where the market value of immovable property used for residential purposes is expressed in a foreign currency, the Chief Valuation Officer may determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.
- (5) Notwithstanding subsections (1), (2), (3) (4) and any other law—
  - (a) the market value of an immovable property used for residential purposes acquired by the taxpayer within 5 years of the date of the coming into operation of the Immovable Property Tax Act, 2019 shall not be less than the higher of the purchase price paid by the taxpayer and the value assessed when the sanction was granted under the Immovable Property (Transfer Restriction) Act; and
  - (b) where the purchase price or the value is expressed in a foreign currency, the Chief Valuation Officer shall determine the immovable property tax payable by the taxpayer by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on the date of receipt of the valuation.

### 14. Extension of deadline for payment of tax

- (1) Tax in the financial year of 2020 is due and payable to the Commissioner General on or before 31 December 2020 under the Immovable Property Tax Act, 2019, but may be paid at any time before the end of 31 March 2021.
- (2) The Minister may by Order published in the *Gazette* extend the period specified in subsection (1).

## Part 4 – General

### 15. Penalties for contravening this Act

A taxpayer who contravenes—

- (a) [section 6](#)(1) of this Act is liable to pay the penalty set out in section 13(7) of the Immovable Property Tax Act, 2019;
- (b) [section 11](#)(1) of this Act is liable to pay the penalty set out in section 15(8) of the Immovable Property Tax Act, 2019;
- (c) [section 14](#) of this Act shall be subjected to the provision of section 23 of the Immovable Property Tax Act, 2019.

### 16. Regulations

The Minister may make regulations on any matter necessary to be prescribed for giving effect to this Act.

**17. Transitional provision**

- (1) A taxpayer is not liable for any act or omission under the Immovable Property, 2019, where such act or omission is consistent with this Act.
- (2) Nothing in this Act prevents the Registrar General from—
  - (a) accepting an application; or
  - (b) issuing a certificate of registration or a provisional certificate of registration to a taxpayer, where the taxpayer submitted the application after 31 October, 2020 but before this Act comes into operation.
- (3) Nothing in this Act prevents the Chief Valuation Officer from accepting a valuation form where the taxpayer submitted the valuation form after 30 November 2020, but before this Act comes into operation.

**18. Repeal**

The following subsidiary legislation is hereby repealed—

- (a) Immovable Property Tax (Registration of Taxpayers) (Temporary Measures) Regulations, 2020 (S.I. 136 of 2020); and
- (b) Immovable Property Tax (Submission of Valuation Form) (Temporary Measures) Regulations, 2020 (S.I. 143 of 2020).