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IMMOVABLE PROPERTY TAX (AMENDMENT) BILL, 2022*(Bill No. 12 of 2022)***EXPLANATORY STATEMENT**

This Bill seeks to address a few procedural matters that will improve the implementation process of the Immovable Property Tax Act, 2019. The Bill seeks to address a few matters in relation to the valuation of immovable property in a foreign currency and provide solutions to a few legislative gaps that were identified by the authorities implementing the Immovable Property Tax Act.

It is being proposed that a new provision is inserted to allow the Registrar General to enter the particulars of a person liable as a taxpayer on the register of non-Seychellois immovable property owners. The Registrar General will now be allowed to automatically register a non-Seychellois in the register of non-Seychellois immovable property owners where, for instance, immovable property is transferred to the non-Seychelles by way of a transmission on death, bankruptcy, insolvency or liquidation under the Land Registration Act. Similarly, the Registrar General can enter the particulars of the taxpayer where the Registrar General is in possession of judgment or order of the court showing that the property should be transferred to non-Seychellois or where the Registrar General registers an instrument of transfer after being satisfied that the non-Seychellois has been granted a sanction under the Immovable Property (Transfer Restriction) Act.

Further, it is being proposed that where a valuation of immovable property is made in a foreign currency, the immovable property tax payable by the non-Seychellois would be determined by the exchange rate on the date of receipt of the valuation and in each of the succeeding 4 years, tax will be determined by the exchange rate on 1 January of the relevant year (under section 5 of the Act, tax payable in a financial year is imposed on 1 January).

Dated this 22nd day of June, 2022.

**FRANK D.R. ALLY
ATTORNEY-GENERAL**

IMMOVABLE PROPERTY TAX (AMENDMENT) BILL, 2022

(Bill No. 12 of 2022)

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SECTIONS

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7. Insertion of new section 15A.
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IMMOVABLE PROPERTY TAX (AMENDMENT) BILL, 2022

(Bill No. 12 of 2022)



A BILL

FOR

AN ACT TO AMEND THE IMMOVABLE PROPERTY TAX ACT, 2019.

ENACTED by the President and the National Assembly.

Short title

1. This Act may be cited as the Immovable Property Tax (Amendment) Act, 2022, and shall be read and construed as one with the Immovable Property Tax Act, 2019, which is hereinafter referred to as the “principal Act”.

Amendment of section 2

2. Section 2 of the principal Act is amended by inserting in the proper alphabetical order the following new definition —

“**foreign currency**” means the legal tender described as United States Dollar (US\$), Pound Sterling (£), Euro (€) or such other legal tender that the Minister may specify by notice published in the Gazette;”

Amendment of section 6

3. Section 6(1) of the principal Act is amended by repealing the words “A non-Seychellois” and substituting therefor the words “Subject to this Act, every non-Seychellois”.

Amendment of section 13

4. Section 13 of the principal Act is amended —

- (a) in subsection (1) by inserting immediately after the words “established a register” the words “of non-Seychellois immovable property owners”;
- (b) in subsection (8) by inserting immediately after the words “maintain the register” the words “in such format as the Registrar General may determine”;
- (c) in subsection (10) by inserting immediately after the words “or misdescription” the words “, or remove the name of a person and rectify any particulars”;
- (d) by inserting immediately after subsection (10) the following new subsection —

“(11) Notwithstanding subsection (10), the Registrar General shall not remove the name of a person who is no longer liable as a taxpayer from the register unless all taxes due and payable by that person are paid.”

Insertion of new section 13A.

5. The principal Act is amended by inserting immediately after section 13 the following as section 13A. —

“Registrar General may enter the particulars of a person liable as a taxpayer on the register

13A.(1) Notwithstanding section 13, the Registrar General may cause a person liable as a taxpayer under section 6(1) to be registered on the register established under section 13 where —

- (a) the non-Seychellois owns land by virtue of section 32, 40, 72, 73, 74 or 75 of the Land Registration Act, Cap. 107;
- (b) the Registrar General registers an instrument of transfer after being satisfied that the non-Seychellois has been granted sanction pursuant to the Immovable Property (Transfer Restriction) Act, Cap. 95;
- (c) the Registrar General is in possession of any instrument, deed, judgment, document or information that causes the Registrar General to conclude that the person should be registered in the register.

(2) The Registrar General shall give notice in writing of such registration to the person at the person's last known address or by electronic delivery but any failure to do so or to serve the notice or to be served with the notice shall not absolve the person from any obligation under this Act.

(3) A person registered on the register pursuant to subsection (1) shall obtain a certificate of registration from the Registrar General and the certificate shall be conclusive evidence of registration in the register.

(4) A person liable as taxpayers under section 6(1) cannot rely on this section as a lawful excuse for failing to apply to the Registrar General pursuant to section 13 to be registered in the register of non-Seychellois immovable property owners.”

Amendment of section 15

6. Section 15 of the principal Act is amended —

- (a) by repealing subsection (5) and substituting therefor the following —

“(5) A taxpayer shall be given a notice of acceptance or an amended notice of acceptance of the valuation if the Chief Valuation Officer finds the valuation made under subsection (1) or (2) to be materially sufficient.”

- (b) in subsection (7) by repealing the word “Minister” and substituting therefor the words “Minister responsible for land”;

- (c) in subsection (9) by —

(i) repealing the words “subsection (7)” and substituting therefor the words “subsection (8)”

(ii) repealing the words “Chief Valuation Officer” and substituting therefor the words “Commissioner General”;

- (d) by inserting immediately after subsection (9) the following new subsection —

“(10) Nothing in this section shall be construed as preventing a taxpayer from submitting a new valuation within 5 financial years.”

Insertion of new section 15A.

7. The principal Act is amended by inserting immediately after section 15 the following as section 15A. —

“Valuation may be made in Seychelles Rupees or a foreign currency

15A.(1) A taxpayer may make a valuation of immovable property in Seychelles Rupees (SCR) or a foreign currency and submit the valuation to the Chief Valuation Officer.

(2) Where a valuation officer makes a valuation pursuant

to section 17, the notice of valuation shall be given in Seychelles Rupees (SCR).

(3) Where the valuation of immovable property is made in a foreign currency by the taxpayer, the Chief Valuation Officer and the Commissioner General may determine the immovable property tax payable by the taxpayer —

(a) 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; and

(b) in each subsequent year whilst the valuation is valid, by converting the foreign currency to Seychelles Rupees (SCR), using the daily weighted trading exchange rates of the Central Bank of Seychelles on 1 January.

(4) Notwithstanding subsection (3)(b), the Chief Valuation Officer and the Commissioner General shall use the daily weighted trading exchange rates of the Central Bank of Seychelles on 1 April 2021 for tax payable in the financial year of 2021.”

Amendment of section 26

8. Section 26 of the principal Act is amended —

(a) in subsection (1) by repealing the words “transfer, surrender or lease immovable property” and substituting therefor the words “sell, transfer or lease immovable property”;

(b) in subsection (2) by repealing the words “a transfer or surrender” and substituting therefor the words “a transaction”.

EARLY CHILDHOOD DEVELOPMENT BILL, 2022*(Bill No. 13 of 2022)***EXPLANATORY STATEMENT OF OBJECTS AND REASONS
FOR THE BILL**

The overarching objective of this Bill is to adapt the provisions of the current Institute of Early Childhood Development Act, 2014 (IECD Act) to the more modern criteria and obligations set forth under the UNESCO Agreement; specifically those relating to the UNESCO Category 2 Centres for Early Childhood Care and Education (ECCE) and to allow the Institute of the Early Childhood Development (“the Institute”), under the auspices of UNESCO, to effectively operate as such thereby extending the Institute’s regulatory powers.

The Institute, established in 2014 under the IECD Act and which will continue under this Act seeks to promote the holistic development of the child and to establish an efficient framework for early childhood care and education. Its functions delineated under clause 4 are concerned pre-eminently with the registration of child minders and with making certain of the child minders adherence to the guidelines and standards that regulate childminding services and establishments in the Republic. Category 2 centres as defined under the UNESCO agreement was plainly left out.

The Institute will remain the principal implementing entity of the legal instrument with the core objective of bringing about improvements in services rendered in child care facilities at the non-compulsory stage of education; that is education rendered for children between the ages of 0 to 5 years thereby furthering advancements in Early Childhood Care and Education on a wider scale.

The Bill proposes to provide the Institute with a legal basis to operate as an international centre for ECCE, consistent with the obligations of the UNESCO Category 2 Centres and furthermore to increase, on a regional and international level, the recognition of the Republic and the Institute’s leadership.

Dated this 23rd day of June, 2022.

**FRANK D.R. ALLY
ATTORNEY-GENERAL**

EARLY CHILDHOOD DEVELOPMENT BILL, 2022

(Bill No. 13 of 2022)

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EARLY CHILDHOOD DEVELOPMENT BILL, 2022

(Bill No. 13 of 2022)



A BILL FOR

AN ACT TO ESTABLISH AN INSTITUTE OF EARLY CHILDHOOD DEVELOPMENT AND TO SET UP A FRAMEWORK FOR EARLY CHILDHOOD CARE AND EDUCATION TO PROMOTE THE HOLISTIC DEVELOPMENT OF THE CHILD AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

ENACTED by the President and the National Assembly.

PART I - PRELIMINARY

Short title and commencement

1. This Act may be cited as the Early Childhood Development Act, 2022 and shall come into operation on such date as the Minister, by Notice published in the *Gazette*, appoints.

Interpretation

2. In this Act, unless the context otherwise requires —

“Appeals Board” means the Appeals Board established under section 25;

“Board” means the Board of the Institute established under section 18;

“Certificate of Registration” means a certificate issued to a child minder under section 6;

“child care centre” means premises on which a manager renders a child care service and that, depending on its size, may be permitted by the Institute to accommodate more than fifteen children;

“child care service” means an Early Childhood Care and Education service which may include an overnight service, offered by a child minder or manager who takes care of a child of and below the age of three in a home or in a child care centre;

“child minder” means a person who, in a home and in exchange for remuneration, renders a child care service to four to twelve children of and below the age of three;

“crèche” means premises on which children of and between the ages of three to five are offered public or private Formal Early Childhood Education;

“early childhood” means the period from birth to below the age of eight years;

“Early Childhood Care and Education” means the process of giving systematic instruction to a child in his or her early childhood for his or her holistic development and meeting the child's social, emotional, cognitive and physical needs.

“Formal Early Childhood Education” means the rendering of Early Childhood Education on a formal basis with a holistic approach to

support the child's early cognitive, physical, social and emotional development and to introduce him or her to organised instruction outside of the family context in preparation for compulsory education;

“Formal Early Childhood Education Service” means the rendering of Formal Early Childhood Education;

“home” means the child minder's home or other premises on which he or she renders a child care service;

“inspection” means the process of critically examining and evaluating, for quality assurance purposes, a service rendered by a child minder, Manager or person operating a crèche or the premises wherein the child care service or the Formal Early Childhood Education service is rendered;

“Inspector” means a person appointed as an Inspector under section 14;

“Institute” means the Institute of Early Childhood Development established under the Institute of Early Childhood Development Act, 2014 and which continues in operation hereunder this Act;

“licence” means a licence granted or renewed under this Act authorising the manager to render the child care service specified in the licence;

“Manager” means a person who, in a child care centre, cares for fifteen or more children of and below the age of three;

“member” means a member of the Board established under section 18 and includes the Chairperson and Vice Chairperson;

“Minister” means the Minister responsible for education;

“non-compulsory education” means Early Childhood Care and Education provided to children between the ages of zero to five, before prescribed compulsory education is rendered;

“relevant partner in Early Childhood Care and Education” means a person who, being interested in Early Childhood Care and Education, provides a service related *inter alia* to education, health, social affairs, community development, family affairs, safety or finance;

“service provider” means a person who, in terms of this Act, renders a child care service or a Formal Early Childhood Education service;

“quality assurance” means the maintenance of the prescribed standards in a service rendered in terms of this Act;

“quality assurance system” means the mechanism by which quality assurance is carried out.

PART II - INSTITUTE OF EARLY CHILDHOOD DEVELOPMENT

Continuation of operation of Institute

3. The Institute established as a body corporate under the repealed Institute of Early Childhood Development Act, 2014 shall remain and continue in operation as though established under this Act save performing the functions stated under section 4.

Functions of Institute

- 4.(1) The Institute shall —
- (a) advise government as to the development of policies, standards and guidelines for Early Childhood Care and Education;
 - (b) register child care services and maintain a register therefor and of programmes and trainings that may by regulations, be prescribed;
 - (c) approve of premises on which a child care service is or is to be rendered;
 - (d) issue certificates of registration and licences;

- (e) ensure, in collaboration with relevant partners in Early Childhood Care and Education, that service providers comply with standards in relation to child care services and premises on which the child care services are rendered;
- (f) design, develop and implement a quality assurance system for non-compulsory education;
- (g) review and develop standards and contribute to the development of learning programmes for Formal Early Childhood Education;
- (h) conduct inspections of in terms of section 12 of this Act;
- (i) subject to other provisions of this Act or any other law, manage financial schemes and render financial assistance, in a manner that may by regulations be prescribed, to persons who are registered or licensed under this Act;
- (j) promote environments conducive to the safety, wellbeing and holistic development of the child in his or her early childhood;
- (k) coordinate, implement, monitor and evaluate early childhood development programmes and projects in collaboration with partners in Early Childhood Care and Education;
- (l) engage such persons having expertise in the field of Early Childhood Care and Education to provide training and professional development to persons involved in the rendering of child care and Formal Early Childhood Education services under this Act;
- (m) advise parents, educators, interested institutions and the relevant partners in Early Childhood Care and Education on matters relating to early childhood development;
- (n) advocate for and promote understanding of the importance

of early childhood development and provide information and advice on good practices;

- (o) mobilise funds for the purpose of fulfilling the functions of the Institute;
- (p) undertake research and establish a national database on early childhood development in order to provide relevant data for policy formulation and programme development;
- (q) collaborate with relevant national and international authorities pertaining to matters on Early Childhood Care and Education;
- (r) liaise with and enter into agreements with organisations concerned with Early Childhood Care and Education;
- (s) perform such other functions as may by regulations be prescribed.

(2) The Institute shall, in addition to the functions under subsections (1), perform such other functions and meet such objectives in terms of any UNESCO or other agreement that the President may in accordance with Article 64(5) of the Constitution execute or authorise.

Directions by the Minister

5. The Minister may give written directions to the Institute on matters of policy and the Institute shall comply.

PART III - CHILD CARE SERVICES

Child minder and issuance of certificate of registration

6.(1) A child minder, not being a person concerning which a familial or other arrangement outside of this Act is made, shall not render or operate a child care service in his or her home without having been registered in terms of this Act and issued a certificate of registration by the Institute.

(2) Notwithstanding the provisions under subsection (1), a person shall be liable to the penalty stipulated in terms of section 17 of this Act if he

or she palpably renders a service which ought, according to the Institute, to be registered under this Act.

(3) An application for registration under subsection (1) shall be made to the Institute in such form and manner and shall contain such information as may by regulations be prescribed.

(4) The Institute may upon evaluation of the application and assessment of the extent of the applicant's adherence to the standards and to the conditions of a certificate of registration that may be prescribed —

- (a) uphold the application and grant the applicant a certificate of registration; or
- (b) reject the application if the applicant or home wherein the child care service is proposed to be rendered fails to meet the requirements of this Act or the standards hereunder prescribed.

(5) A certificate of registration shall be valid for a period of three years and may upon application to the Institute, be renewable.

(6) Where the Institute refuses an application, it shall provide the applicant with the reasons for refusal.

(7) The Institute may charge such fees as may by regulations be prescribed for the registration and renewal of the certificate of registration.

Renewal of certificate of registration

7.(1) A child minder, if he or she intends to renew his or her certificate of registration shall six months prior to the date of its expiry, notify the Institute of his or her intention to renew.

(2) Notwithstanding subsection (1), an application to renew shall be submitted three months prior to the expiry of the certificate of registration.

(3) The Institute shall, upon receiving the notification under subsection (1), issue the relevant partners, not less than three months before

the expiry of the certificate of registration with a written direction to furnish to the Institute documents relevant to the determination of the granting of a certificate of registration.

Manager and issuance of licence

8.(1) A manager shall not render or operate a child care service in a child care centre without a licence issued by the Institute.

(2) An application for a licence under subsection (1) shall be made to the Institute in such form and manner and shall contain such information as may, by regulations, be prescribed.

(3) The Institute may upon evaluation of the application and assessment of the extent of the applicant's adherence to the standards and to the conditions of a licence that may be prescribed —

- (a) uphold the application and grant the applicant a licence; or
- (b) reject the application if the applicant or child care centre wherein the child care service is proposed to be provided fails to meet the requirements of this Act or the standards hereunder prescribed.

(4) A licence shall be valid for a period of six years and may upon application to the Institute, be renewable.

(5) Where the Institute refuses an application, it shall provide the applicant with the reasons for refusal.

(6) The Institute may charge such fees for the renewal of the licence as may, by regulations, be prescribed.

Renewal of licence

9.(1) A manager, if he or she intends to renew his or her licence shall six months prior to the expiry of the licence, notify the Institute of his or her intention to renew.

(2) Notwithstanding subsection (1), an application to renew shall be submitted three months prior to the expiry of the licence.

(3) The Institute shall, upon receiving the notification under subsection (1), issue the relevant partners with a written direction to furnish to the Institute, not less than three months before the expiry of the licence, documents relevant to the determination of the granting of the licence.

Register

10. The Institute shall cause to be kept and maintained a register of persons who have, in terms of this Act been issued a certificate of registration or a licence.

Financial assistance

11.(1) The Institute may provide financial assistance to a child care service provider and a parent whose child or children are registered in a child care service under this Act.

(2) Financial assistance provided in accordance with subsection (1) shall be in the amount and based on criteria, which the Minister by notice in the Gazette specifies.

Responsibilities of relevant partners

12.(1) Where the Institute has issued a written direction in accordance with sections 7(3) and 9(3), the relevant partners shall ensure that the information required are furnished by the date specified in the direction.

(2) The Institute shall not be held liable for a failure by the relevant partners to meet their obligation under subsection (1).

PART IV - INSPECTION

Inspection of non-compulsory education premises

13.(1) The Institute shall at least once every six months and whenever a complaint is lodged by a person, or whenever necessary, cause an inspection to be made of a registered home and child care centre.

(2) Notwithstanding subsection (1), the Institute shall at least once a year or whenever necessary, cause an inspection to be made of Formal Early Childhood Education premises.

(3) An inspection carried out under subsections (1) and (2) shall be conducted for quality assurance purposes and for the determination of the extent of adherence to the prescribed standards and a report thereof shall be shared with the relevant partners and the relevant body under which the Formal Early Childhood Education service is registered.

(4) The Institute shall, following a complaint by a person cause an inspection to be made of an unregistered home, child care centre or a crèche.

Appointment and powers of Inspectors

14.(1) The Institute may appoint such number of Inspectors as may be necessary for carrying out the provisions of this Act or regulations made hereunder.

(2) The Institute shall provide the Inspector with an identification card which the Inspector shall, upon request produce before exercising power under this Act.

(3) An Inspector may, at all reasonable times, enter a home or child care centre to perform inspections under section 13.

(4) The Inspector may inquire into a complaint concerning amongst other matters —

- (a) a person who renders a child care service without a certificate of registration or a licence; or
- (b) non-compliance with the prescribed standards to which a child under the care of a service provider is exposed.

(5) Where the Inspector upon inquiry finds that the service provider fails to meet the prescribed standards or renders a child care service without a certificate of registration or a licence, the Inspector shall, within 10 working days, report in writing his or her findings to the Institute or, as the

circumstances so warrant, to any other relevant body under which the service provider is registered.

Compliance notice and suspension

15.(1) The Institute may issue the service provider with a compliance notice directing him or her to comply with the registration requirements or standards hereunder prescribed within the period specified in the notice where the Institute, upon report of inspection by an Inspector or a complaint, determines that the service provider —

- (a) offers a child care service without a certificate of registration or a licence; or
- (b) has not complied with the prescribed standards.

(2) Where the service provider fails to comply with the compliance notice issued under subsection (1), the Institute may —

- (a) after giving him or her an opportunity to show cause as to why the certificate of registration or licence should not be suspended, suspend the certificate of registration or licence if the certificate or licence is issued in terms of this Act, until such period as he or she complies with the compliance notice; or
- (b) where the service provider is registered not in terms of this Act, refer for appropriate action the matter to the relevant body under which the service provider is registered.

(3) Notwithstanding subsection (2)(a), a suspension period shall not exceed three months.

(4) Where the Institute is of the opinion that a non-compliance of a service provider to the prescribed standards may result in a threat to life, safety or health of a child, the Institute may —

- (a) suspend the certificate of registration or licence at the time the notice under subsection (1) is issued if the certificate or

licence is issued in terms of this Act until such period as the child minder or Manager complies with the standards; or

- (b) where a service provider is registered not in terms of this Act, refer for appropriate action the matter to the relevant body.

(5) The Institute may in lieu of suspending a certificate of registration or a licence, withdraw the financial assistance it provides to a service provider until such time as the service provider adheres to the compliance notice issued in terms of Section 15.

Revocation of certificate of registration and licence

16.(1) The Institute may, after giving the service provider a show cause notice and an opportunity to be heard, revoke a certificate of registration or a licence, if the certificate or licence is issued in terms of this Act, where —

- (a) upon inspection of the premises wherein the child care service is rendered or on evaluation of the child care service, it is found that the premises or the service rendered fails to meet the prescribed standards despite the service provider having been given an opportunity to rectify the default within a suspension period;
- (b) the service provider refuses an Inspector access to the child care premises;
- (c) non-compliance subsists after the elapsing of a suspension period; or
- (d) the service provider solicits, advertises, invites or offers a child care service within the period his or her certificate of registration or licence is suspended.

(2) The Institute may refer for appropriate action, a matter which in its opinion warrants revocation of a certificate of registration or a licence with regards to a service provider registered not in terms of this Act, to the relevant body.

(3) A referral made in terms of subsection (2) shall be accompanied by a report based on the Inspector's findings.

(4) The service provider may, within ten working days of being notified of a revocation by the Institute, submit reasons as to why his or her certificate of registration or licence should not be revoked.

(5) If the Institute is not satisfied with the reasons submitted by the service provider, or the service provider does not submit within the period specified under subsection (4) the reasons for which his or her certificate of registration or licence should not be revoked, it may according to the circumstances, revoke the certificate of registration or the licence.

(6) A service provider who is dissatisfied with the decision of the Institute may, in such form and manner and accompanied by such fees as may by regulations be prescribed, appeal the decision to the Appeals Board of the Institute established under section 25.

Offences

17. A person commits an offence and is liable on conviction to a term of imprisonment not exceeding two years and to a fine concomitant to level 3 of the standard scale in terms of the Criminal Offences (Standard Scales of Fines) Act, 2021 or both if he or she operates a child care service without having been registered under this Act, without a certificate of registration or without a licence.

PART V - BOARD OF THE INSTITUTE

Establishment and composition of the Board

18.(1) There is established a Board of the Institute appointed by the President consisting of seven members who shall hold office for a period of three years and who shall be eligible for reappointment.

(2) In appointing members of the Board, the President may as far as possible give due consideration for representation by persons whose experiences, expertise and contributions are deemed valuable to Early Childhood Care and Education.

(3) The President shall from among the members appoint a Chairperson and a Vice-chairperson.

(4) The President shall cause a notice of the names of the members to be published in the *Gazette*.

(5) The Vice-Chairperson shall, in the absence of the Chairperson, assume the responsibilities of the Chairperson.

(6) The members of the Board shall be paid such allowances as the President determines.

Functions of the Board

19. The Board shall —

- (a) govern and provide strategic direction to the Institute;
- (b) approve the programmes, activities and management plans of the Institute;
- (c) authorise the signing of documents, including agreements;
- (d) ensure that the Institute performs its functions within the policy framework of the Government;
- (e) prepare the budget, accounts and reports of the Institute;
- (f) ensure that necessary mechanisms are in place to co-ordinate the development, delivery and monitoring of inter-sectoral Early Childhood Care and Education programmes, projects and initiatives; and
- (g) approve decisions in relation to the suspension and revocation of certificates of registration and licences issued in terms of this Act.

Termination of appointment of members

20.(1) The President may at any time terminate the appointment of a member who —

- (a) has been found guilty of misconduct, default or breach of trust in the discharge of a duty;
- (b) has been convicted of an offence and sentenced to a term of imprisonment of three months or more;
- (c) is mentally or physically incapable of carrying out his or her functions under this Act;
- (d) has been absent from three consecutive meetings of the Board without prior permission of —
 - (i) the Chairperson;
 - (ii) the Vice-Chairperson, in the absence of the Chairperson; or
 - (iii) the Minister, in the absence of the Chairperson; or
- (e) has in any way demonstrated incompetency or an inability to effectively carry out his or her functions as a member of the Board.

(2) A member whose appointment has been terminated under subsection (1) is not eligible for re-appointment.

Resignation from the Board

21.(1) A member may, at any time, resign from office by a letter addressed to the President and such member shall cease to be a member on the date the President accepts the resignation.

(2) A member is deemed to have vacated office if he or she is absent without leave from the Board for three consecutive meetings of the Board.

(3) Where a member resigns or vacates office, the President may appoint another person to hold office for the remaining period which the member would have otherwise held office.

Meetings of the Board

22.(1) The Board shall observe such rules of procedure in regard to the business transactions at its meetings as the Chairperson so determines.

(2) The Board shall meet at such time and place as the Chairperson may determine provided that at least four meetings are held in a year.

(3) The Chairperson may, by a written 14 day notice to the members, convene a special meeting of the Board for the purpose therein specified.

(4) Notwithstanding subsection (3), a special meeting may, where the circumstances so warrant, be convened following a shorter notification period.

(5) Where 4 members, by written notice to the Chairperson, request a meeting of the Board for any purpose therein specified, the Chairperson shall, within 10 working days from receiving of the notice, convene a meeting for that purpose.

(6) In a meeting of the Board, two-thirds of the number of members present shall constitute a quorum.

(7) A decision of the Board shall be taken by a majority of the votes of the members present.

(8) In the event of an equality of votes, the Chairperson shall have a casting vote.

(9) A member who has a direct or indirect financial, personal or other interest in a matter before the Board, shall —

- (a) prior to the date of the meeting or at the commencement of the meeting, disclose the nature of the interest; and
- (b) recuse himself or herself from deliberations in respect of that matter and abstain from voting thereon.

Powers of the Board

23.(1) The Board may, subject to such conditions and restrictions as the Chairperson may impose, delegate to the Chief Executive Officer such of its powers as it deems necessary for the proper functioning of the Institute.

(2) The Board may, for the purpose of effectively fulfilling its oversight responsibilities on specific technical matters, establish coordination and technical committees on Early Childhood Care and Education comprising of members from the Institute, ministries and agencies providing an Early Childhood Care and Education service.

(3) The committee members appointed under subsection (2) may, be paid such allowances as the Institute in consultation with the Ministry responsible for Finance determines.

PART VI - APPOINTMENT OF CHIEF EXECUTIVE OFFICER AND EMPLOYMENT OF STAFF

Appointment of Chief Executive Officer

24.(1) The President shall, on such terms and conditions he deems appropriate, appoint as the Chief Executive Officer, a person having experience and expertise in the field of Early Childhood Care and Education and early childhood development.

(2) The Chief Executive Officer shall be an *ex officio* member of the Board and shall attend and participate in the meetings of the Board but shall have no voting rights.

(3) The Chief Executive Officer shall be the chief accounting officer of the Institute and shall —

- (a) be accountable to the Board for the discharge of the functions delegated by the Board;
- (b) be responsible for the implementation of the decision of the Board and for the management of the day-to-day affairs of the Institute;

- (c) be responsible for the organisation, control and management of all staff of the Institute;
- (d) perform such functions as the Board may, from time to time, assign.

(4) The Chief Executive Officer shall, with the approval of the Board, appoint staff of the Institute as he or she deems necessary for the efficient discharge of the functions of the Institute.

(5) The Chief Executive Officer may, with the approval of the Board —

- (a) execute documents on behalf of the Board; and
- (b) delegate duties and responsibilities to employees of the Institute,

PART VII - APPEALS BOARD

Appeals Board

25.(1) There is established an Appeals Board comprising of —

- (a) a Chairperson with qualifications and experience in law; and
- (b) two individuals with adequate experience in the field of quality assurance and Early Childhood Care and Education.

(2) The President shall appoint the Chairperson and other members of the Appeals Board on such terms and conditions as the President determines and shall cause their appointment to be published in the *Gazette*.

(3) The Chairperson and other members of the Appeals Board shall hold office for three years and are eligible for reappointment.

(4) The members of the Appeals Board shall be paid such allowances as the President determines.

(5) The President may at any time terminate the appointment of the Chairperson or a member of the Appeals Board who has been found guilty of —

- (a) misconduct, default or breach of trust in the discharge of his or her functions; or
- (b) an offence which warrants termination of his or her appointment.

(6) The Appeals Board may co-opt a person, who has specialised knowledge or experience in the field of Early Childhood Care and Education as advisor for a specific appeal to assist the Appeals Board in its deliberations.

(7) The Appeals Board may, after considering an appeal —

- (a) confirm the decision of the Institute;
- (b) vary the decision of the Institute;
- (c) quash the decision of the Institute; or
- (d) order the Institute to reconsider the decision.

(8) Subject to this section, the Appeals Board shall regulate its own proceedings.

PART VIII - FUNDS, FINANCES, ACCOUNTS AND REPORTS

Funds of the Institute

26.(1) The Funds of the Institute shall consist of —

- (a) moneys appropriated by the National Assembly for the use of the Institute;
- (b) moneys accruing to the Institute from its operations or other payments; and

- (c) moneys received by the Institute from time to time by way of donations, gifts or grants.
- (2) The Funds of the Institute shall be applied for —
- (a) the discharge of expenses, debts and other obligations incurred in the performance of the functions of the Institute;
 - (b) the remuneration of members, officers and other employees of the Institute; and
 - (c) other expenses, as may be authorised by the Board, for the purpose of carrying out the provisions of this Act.

Accounts, audit and annual report

27.(1) The Institute shall in such form and in such manner as may be prescribed by regulations, prepare an income and expenditure statement and maintain throughout the year proper accounts and records.

(2) Notwithstanding subsection (1), the accounts of the Institute shall be audited by the Auditor General in accordance with Article 158 of the Constitution.

(3) Where the accounts and statement of accounts of the Institute in respect of any financial year have been audited, the Institute shall furnish the Minister with a copy of the statement of accounts together with a copy of the report by the Auditor General on the statement of accounts of the Institute.

(4) The Institute shall prepare and forward to the Minister once every calendar year, in such form and within such time as may, by regulations, be prescribed the following —

- (a) an annual report giving details of its activities from the previous year; and
- (b) not later than three months from the start of the financial year, copies together with the audited statement of accounts referred to under subsection (3).

(5) The Minister shall cause to be tabled before the National Assembly the documents referred to under subsection (4).

(6) The Institute shall at least 90 days prior to the beginning of each financial year, prepare and submit to the Minister and the Minister responsible for Finance, an annual budget for the next financial year delineating —

- (a) its estimated revenue;
- (b) its estimated expenditure; and
- (c) capital from Government following budget allocation.

(7) The financial year of the Institute shall be the period of 12 months ending on 31st December.

Plan of activities

28.(1) The Institute shall, at the beginning of each financial year, prepare a plan of activities which shall be submitted to the Minister for endorsement.

- (2) The plan of activities shall contain —
- (a) the strategy of the Institute;
 - (b) the short term and medium term objectives of the Institute;
 - (c) its operational, financial and human resource plans.

PART IX - MISCELLANEOUS

Confidentiality

29.(1) A member of the Board or any other person assisting the Board shall observe and preserve the confidentiality of all matters before the Board, and such confidentiality shall subsist after the termination of the term of office or mandate of such member or person.

(2) Any member of the Board or any person to whom confidential information is disclosed as a result of an interaction with the Board or committee of the Board shall not disclose that information to any other person unless he or she is required to do so in terms of any written law or for the purpose of judicial proceedings.

Protection against Legal proceedings

30. A civil or criminal liability shall not lie against the Institute, a Chairperson, a Vice-Chairperson, a member of the Board, a committee constituted thereby or employees of the Institute in respect of an act done or omitted to be done in good faith in the exercise or performance or purported exercise or performance of a power or function or duty conferred by or under this Act or regulations made hereunder.

Employment in public service

31. A member of the Board, the Chief Executive Officer, an Inspector or any other member of staff or person acting under the direction of the Institute shall be deemed to be employed in the public service for the purpose of sections 91 to 96 of the Penal Code.

Request for information

32.(1) The Institute may, by notice in writing require, from any person, such information as the Institute deems necessary, for the purpose of performing its functions under this Act.

(2) A person required to furnish information under subsection (1) shall do so as soon as is reasonably practicable.

(3) A person required to obtain information for the Institute under this provision shall take every reasonable step to ensure that such information is kept in such manner as to ensure that its contents are kept confidential and used solely for the purposes of performing the functions of the Institute.

Regulations

33.(1) The Minister may, in consultation with the Institute, make regulations for carrying into effect the purposes and provisions of this Act.

(2) Without limiting the generality of the foregoing provision, the Minister may make regulations pertaining to —

- (a) the procedure by which an Inspector is to carry out an inspection;
- (b) the procedure for registration of a child care service;
- (c) fees and charges payable in terms of this Act and the payment procedures therefor;
- (d) standards;
- (e) conditions for the granting of a certificate of registration and a licence;
- (f) the compounding of offences; and
- (g) any matter which, under this Act, is to be or is necessary to be prescribed.

Compounding of Offences

34. Where the Institute or any other person agrees in writing to the compounding of an offence under this Act, which is an offence punishable on conviction by a fine, the Institute, in consultation with the Attorney General, may compound the offence in the manner as may, by regulations be prescribed.

Publications

35. The Institute shall publish in the national newspaper and on its online platforms —

- (a) by the end of March of each year, the list of all registered child care services;
- (b) the decisions it has taken to suspend or revoke a certificate of registration or licence, giving reasons for such decisions; and

- (c) child care services operating without having been registered under this Act.

Operation of child care services

36. A person who offers a child care service shall operate his or her services based on a child care service framework provided by the Institute.

Enrollment in crèche

37. All children turning three by the 31st of December shall be eligible for enrollment in crèche in the following year.

Transitional

38. A person who is registered as a Day Care Operator in accordance with the Education Act shall on the commencement of this Act, be deemed to be registered hereunder and such registration shall continue until its expiry whereupon the provisions of this Act shall forthwith apply.

Repeal and saving

39.(1) The Institute of Early Childhood Development Act, 2014 is hereby repealed.

(2) Notwithstanding the repeal under subsection (1) and in accordance with section 3 —

- (a) an act done or commenced under the repealed Act, where such act remains within the powers and functions of the Institute shall, continue and be construed as if it were carried on under this Act;
- (b) a statutory instrument made under the repealed Act shall, to the extent that it is not inconsistent with this Act, continue in force until amended or repealed by the relevant statutory instrument issued under this Act;
- (c) all officers or employees of the Institute appointed under the repealed Act shall be deemed to be officers and

employees of the Institute under this Act and shall be employed on terms and conditions no less favourable than those subsisting immediately prior to the commencement of this Act;

- (d) all moveable property, assets, rights, interests, privileges, liabilities and obligations vested in the Institute established under the repealed Act immediately prior to the commencement of this Act shall vest in the Institute established hereunder this Act;
- (e) any agreement or contract executed by the Institute prior to the date of the repeal of the Act shall continue to have effect in accordance with its terms; and
- (f) any right, privilege, obligation or liability acquired or incurred by a person under the repealed Act shall not be affected by the repeal, and any legal investigation, legal proceeding or remedy in respect of such right, privilege, obligation or liability may be instituted, continued or enforced by or against Institute.

S.I. 74 of 2022**REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2022**

In exercise of the powers conferred by section 98 (A) of the Revenue Administration Act, the Minister responsible for Finance makes the following regulations —

Citation

1. These regulations may be cited as the Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2022.

Amendment of S.I. 1 of 2015 as last amended by S.I. 68 of 2021

2. The Revenue Administration (Common Reporting Standard) Regulations, 2015 are amended by repealing Schedule 4 and 5 and substituting therefor the following, for the calendar year 2021 —

“SCHEDULE 4**LIST OF PARTICIPATING JURISDICTIONS**

1.	Albania
2.	Andorra
3.	Anguilla
4.	Antigua and Barbuda
5.	Argentina
6.	Aruba
7.	Australia
8.	Austria
9.	Azerbaijan
10.	Bahamas
11.	Bahrain

12.	Barbados
13.	Belgium
14.	Belize
15.	Bermuda
16.	Brazil
17.	British Virgin Islands
18.	Brunei Darussalam
19.	Bulgaria
20.	Canada
21.	Cayman Islands
22.	Chile
23.	China (Peoples Republic of China)
24.	Colombia
25.	Cook Islands
26.	Costa Rica
27.	Croatia
28.	Curaçao
29.	Cyprus ¹
30.	Czech Republic
31.	Denmark
32.	Dominica
33.	Ecuador
34.	Estonia
35.	Faroe Islands
36.	Finland

Note by Turkey

The information in this document with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

37.	France
38.	Germany
39.	Ghana
40.	Gibraltar
41.	Greece
42.	Greenland
43.	Grenada
44.	Guernsey
45.	Hong Kong, China
46.	Hungary
47.	Iceland
48.	India
49.	Indonesia
50.	Ireland
51.	Isle of Man
52.	Israel
53.	Italy
54.	Jamaica
55.	Japan
56.	Jersey
57.	Kazakhstan
58.	Kenya
59.	Korea
60.	Kuwait
61.	Latvia
62.	Lebanon
63.	Liberia
64.	Liechtenstein
65.	Lithuania
66.	Luxembourg
67.	Macau, China
68.	Malaysia
69.	Maldives
70.	Malta
71.	Marshall Islands
72.	Mauritius
73.	Mexico
74.	Moldova
75.	Monaco

76.	Morocco
77.	Montserrat
78.	Nauru
79.	Netherlands
80.	New Caledonia
81.	New Zealand
82.	Nigeria
83.	Niue
84.	Norway
85.	Pakistan
86.	Panama
87.	Poland
88.	Portugal
89.	Oman
90.	Peru
91.	Qatar
92.	Romania
93.	Russia
94.	Saint Kitts and Nevis
95.	Saint Lucia
96.	Saint Vincent and the Grenadines
97.	Samoa
98.	San Marino
99.	Saudi Arabia
100.	Singapore
101.	Saint Maarten
102.	Slovak Republic
103.	Slovenia
104.	South Africa
105.	Spain
106.	Sweden
107.	Switzerland
108.	Turkey
109.	Turks & Caicos Islands
110.	United Arab Emirates
111.	United Kingdom
112.	Uruguay
113.	Vanuatu

SCHEDULE 5**LIST OF REPORTABLE JURISDICTIONS**

1.	Albania
2.	Andorra
3.	Antigua and Barbuda
4.	Argentina
5.	Australia
6.	Austria
7.	Azerbaijan
8.	Barbados
9.	Belgium
10.	Brazil
11.	Canada
12.	Chile
13.	China(Peoples Republic of China)
14.	Colombia
15.	Cook Islands
16.	Costa Rica
17.	Croatia
18.	Curacao
19.	Cyprus
20.	Czech Republic
21.	Denmark
22.	Estonia
23.	Faroe Islands
24.	Finland
25.	France
26.	Germany
27.	Gibraltar
28.	Greece
29.	Greenland
30.	Grenada
31.	Guernsey

32.	Hungary
33.	Iceland
34.	India
35.	Indonesia
36.	Ireland
37.	Isle of Man
38.	Israel
39.	Italy
40.	Japan
41.	Jersey
42.	Korea
43.	Latvia
44.	Liechtenstein
45.	Lithuania
46.	Luxembourg
47.	Malaysia
48.	Malta
49.	Mauritius
50.	Mexico
51.	Monaco
52.	Netherlands
53.	New Zealand
54.	Nigeria
55.	Norway
56.	Pakistan
57.	Panama
58.	Poland
59.	Portugal
60.	Russian Federation
61.	Saint Lucia
62.	San Marino
63.	Saudi Arabia
64.	Singapore
65.	Slovak Republic

66.	Slovenia
67.	South Africa
68.	Spain
69.	Sweden
70.	Switzerland
71.	Turkey
72.	United Kingdom
73.	Uruguay

MADE this 23rd day of June, 2022.

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

PROBATES (RE-SEALING) BILL, 2022*(Bill No. 11 of 2022)***EXPLANATORY STATEMENT**

The object of this Bill is to modernize the law in relation to probate re-sealing in Seychelles. Probate re-sealing is an expression used by legal practitioners to describe a simplified process by which the executors or administrators of the estate of a foreign domiciled deceased person, who died with a will or otherwise, can administer the Seychelles-based estate or assets. Once a reseal of probate has been granted, the executor or administrator can deal with the assets in Seychelles by producing the documents issued in the deceased person's country of domicile as opposed to starting the process for appointment of an executor afresh in Seychelles. The resealed grants essentially have the same effect as if they were granted by the Curator appointed under the Curatelle Act, 2021.

For instance, if a person dies in a foreign country with shares in a Seychellois company or money in a Seychelles financial institution and grants of probate or letters of administration are issued by a foreign court or authority, the executor may seek have the grants of probate or letters of administration recognized in Seychelles through a very simplified procedure. This may be helpful for companies especially after the death of a shareholder to ensure that deceased's shares are not frozen for an extended period and that there are no undue delays in dividends being paid on the shares or for the executor of the estate of the deceased person who held funds in a Seychelles financial institution to receive the funds.

The Probate (Re-sealing) Act of 1935 governs the circumstances under which grants of probate or letters of administration issued by foreign courts may be resealed in Seychelles. One of the problems with the 1935 Act is that this law only applies to grants issued by courts of probate in Her Majesty's dominions that is to say, a British protectorate or protected State and any territory in respect of which a trusteeship agreement on behalf of the United Nations Organization has been accepted by Her Majesty (please see section 2 of the Probate (Re-sealing) Act). The 1935 Act renders grants obtained from most countries across the globe being incapable of being resealed in Seychelles and therefore, fresh applications for the appointment of executors of the deceased's estate in Seychelles would need to be made.

The legal framework for addressing matters in relation to executors and administrators of estate in Seychelles had changed after 1935. The Civil Code of Seychelles Act, 1976, and subsequently the Civil Code of Seychelles Act, 2020 together with the Curatelle Act, 2021 revamped the legal framework in relation to executors and administrators of estate in Seychelles. This Bill therefore will modernize the law in relation to probate resealing taking into account these legislative changes. For instance, in 1935 the Supreme Court would deal with probate resealing but given the legislative developments in Seychelles whereby the Curator appoints the executor, it is being proposed that the Curator deals with these matters in light of the Curatelle Act, 2021.

The Attorney General has conducted careful research to identify the countries and territories which have equivalent or similar processes to that of Seychelles when it comes to issuing and resealing grants. It is proposed that a Schedule is created to list the jurisdictions that are recognized for the purposes of re-sealing in Seychelles grants issued by courts or authority in those jurisdictions. The list includes most Commonwealth countries and territories, the United States of America, Hong Kong and other countries. It is proposed that the Minister responsible for legal affairs can amend the Schedule to add or remove a country should the need arise.

This Bill, if enacted by the President and the National Assembly, should provide further incentives and comfort to business owners and shareholders from the recognized jurisdictions to establish more businesses or companies in Seychelles, with the knowledge that there is a simplified procedure to the transfer of their shares to their heirs, albeit shareholders can always establish a trust under the laws of Seychelles.

Dated this 22nd day of June, 2022.

**FRANK D.R. ALLY
ATTORNEY-GENERAL**

PROBATES (RE-SEALING) BILL, 2022

(Bill No. 11 of 2022)

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title
2. Interpretation
3. Resealing of probate or letters of administration
4. Conditions to be fulfilled before sealing
5. Effect of duplicate of probate or letters of administration
6. Rules
7. Amendment of Schedule
8. Repeal

SCHEDULE 1: List of Recognized Jurisdictions

SCHEDULE 2: Notice of Appointment of Executor

PROBATES (RE-SEALING) BILL, 2022

(Bill No. 11 of 2022)



A BILL

FOR

AN ACT TO PROVIDE FOR THE RESEALING OF PROBATES AND LETTERS OF ADMINISTRATION GRANTED BY A COURT OF PROBATE IN A RECOGNISED JURISDICTION IN RESPECT OF THE ESTATE OF THE DECEASED PERSONS AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

ENACTED by the President and the National Assembly.

Short title

1. This Act may be cited as the Probates (Re-sealing) Act, 2022.

Interpretation

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

“court of probate” means any court or authority, by whatever name designated, that has jurisdiction in matters of probate in a recognized jurisdiction;

“Curator” means the Curator appointed under the Curatelle Act, 2021;

“Minister” means the Minister responsible for legal affairs;

“probate or letters of administration” include confirmation in Scotland and any instrument of probate or letters of administration in a recognized jurisdiction;

“recognized jurisdiction” means any of the jurisdictions specified in Schedule 1.

Resealing of probate or letters of administration

3.(1) Where a court of probate in a recognized jurisdiction has, either before or after the coming into force of this Act, granted probate or letters of administration in respect of the estate of a deceased person, the probate or letters so granted may, on being produced to, and a copy in accordance with section 5 thereof deposited with, the Curator, be sealed with the seal of the Curator.

(2) Where a grant of probate or letters of administration are sealed with the seal of the Curator pursuant to subsection (1), the probate or letters of administration so sealed shall have the like force and effect, and have the same operation in Seychelles, as if it were an order of confirmation of an executor, by the Curator.

(3) The provisions of the Curatelle Act, 2021 and the Civil Code of Seychelles Act, 2020 in relation to executors shall *mutatis mutandis* apply to an executor or administrator of an estate whose appointment is confirmed under this Act.

(4) An application under subsection (1) may be made by the executor or any interested person.

(5) A person who seeks to reseal the grant of probate or letters of administration under subsection (1) shall submit to the Curator a petition supported by an affidavit accompanied by —

- (a) a copy of the grant of probate or letter of administration in accordance with section 5 that the petitioner seeks reseal;
- (b) the death certificate of the deceased;
- (c) proof of the person's identity of the applicant;
- (d) affidavits, or a declaration in the affidavit in support, of alias where necessary in order to explain or reconcile any differences or discrepancies in names which appear in the supporting documents.

Conditions to be fulfilled before sealing

4.(1) The Curator shall, before sealing a grant of probate or letters of administration under this Act, be satisfied that probate duty or succession duty has been in respect of so much, if any, of the estate as is liable to probate duty or succession duty in Seychelles.

(2) For the purposes of subsection (1), the Curator may require such evidence, if any, as the Curator thinks fit as to the domicile of the deceased person.

Effect of duplicate of probate or letters of administration

5.(1) For the purposes of this Act, a duplicate of any grant of probate or letters of administration sealed with the seal of the court of probate in a recognized jurisdiction, or a copy thereof certified as correct by or under the authority of the court of probate in a recognized jurisdiction, shall have the same effect as the original.

(2) The Curator shall as soon as possible after sealing the grant of probate or letter of administration —

- (a) cause an extract of the order to be registered at the Mortgage and Registration Office; and

cause the publication in the *Gazette*, a notice of confirmation under this Act read together with section 23 (8) of the Curatelle Act in the form prescribed in Schedule 2.

Rules

6. The Minister, in consultation with the Curator, may make rules for regulating the procedure and practice, including fees and costs, on and incidental to an application for sealing a grant of probate or letters of administration under this Act.

Amendment of Schedule

7. The Minister, in consultation with the Curator, may by regulations amend any Schedule.

Repeal

8. The Probates (Re-sealing) Act, Cap. 183, is repealed.

SCHEDULE 1

(Section 2)

LIST OF RECOGNIZED JURISDICTIONS

1. Anguilla
2. Antigua and Barbuda
3. Australia
4. Bahamas
5. Barbados
6. Belize
7. Bermuda
8. Botswana
9. British Antarctic Territory
10. British Columbia
11. British Sovereign Base Areas in Cyprus
12. British Virgin Islands

13. Brunei
14. Canada (including each of the Provinces thereof, except Quebec)
15. Cayman Islands
16. Christmas Islands (Australia)
17. Cocos (Keeling) Islands
18. Commonwealth of Dominica
19. England and Wales
20. Falkland Islands Dependencies
21. Fiji
22. Gambia
23. Ghana
24. Gibraltar
25. Grenada
26. Guernsey
27. Guyana
28. Hong Kong (including the Hong Kong Special Administrative Region of the People's Republic of China)
29. Isle of Man
30. India
31. Jamaica
32. Jersey
33. Kenya
34. Kiribati
35. Lesotho
36. Malawi
37. Malaysia
38. Montserrat
39. New Guinea Territory
40. New Zealand
41. Nigeria
42. Norfolk Island
43. Northern Ireland
44. Papua New Guinea
45. St. Helena
46. Republic of Cyprus
47. St. Kitts and Nevis
48. Saint Lucia
49. St. Vincent

- 50. Scotland
- 51. Sierra Leone
- 52. Singapore
- 53. Solomon Islands
- 54. South Africa
- 55. Sri Lanka
- 56. Swaziland
- 57. Tanzania
- 58. Trinidad and Tobago
- 59. Turks and Caicos Islands
- 60. Tuvalu
- 61. Uganda
- 62. United States of America
- 63. Zambia
- 64. Zimbabwe

SCHEDULE 2
(Section 5(2)(b))

FORM 1

Notice of Appointment of Executor

Notice is hereby given that on the [insert date], the Curator confirmed the grant of probate/letter of administration [insert details of the grant of probate/letters of administration] whereby [insert name] of [insert address] [insert identity number] was appointed/confirmed as executor or administrator of the estate of [insert name of the deceased and any alias] under section [insert section of ___ of the Probates (Re-sealing) Act, 2022, read with section 23(8) of the Curatelle Act]

Dated this day of, 20.....

.....
Curator