

**S.I. 84 of 2020****IMMOVABLE PROPERTY TAX ACT***(2019)***Immovable Property Tax (Amendment of Schedule 1)  
Regulations, 2020**

In exercise of the powers conferred by section 28 of the Immovable Property Tax Act, the Minister responsible for finance makes the following regulations —

1. These regulations may be cited as the Immovable Property Tax (Amendment of Schedule 1) Regulations, 2020. Citation

2. Schedule 1 to the Immovable Property Tax Act is amended as follows —

(a) by inserting immediately before the words “Form A” the following —

“1. The Forms set out in Schedule 1 shall be the forms which shall be used in all matters to which they refer.

Forms to be used in connection with the Act and the Regulations

2. The Registrar, Commissioner General or Chief Valuation Officer, as the case may be, may modify, alter or add such words or phrases in any form contained in Schedule 1 and any such variation shall not affect the validity or regularity of the form provided that any such change is within the scope of the enabling provision of the Act.”

Variation of form

(b) by inserting immediately after Form A the following forms —

**“FORM B***[Section 13]***IMMOVABLE PROPERTY TAX ACT****NON-SEYCHELLOIS IMMOVABLE PROPERTY OWNER  
APPLICATION FOR REGISTRATION****Registration Details**

(a)	Registration Type  <i>(please tick appropriately)</i>	<input type="checkbox"/> Individual <input type="checkbox"/> Company <input type="checkbox"/> Association <input type="checkbox"/> Partnership <input type="checkbox"/> IBC <input type="checkbox"/> Co-ownership  <input type="checkbox"/> Others (please specify) .....
(b)	State your Taxpayer Identification Number (If a TIN Holder)	

**For Individual and Co-ownership Applicants (Natural persons)**

(i)	Title  <i>(please tick appropriately)</i>	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss.  <input type="checkbox"/> Others (please specify): .....
(ii)	Marital Status  If Married to Seychellois(e) please indicate Spouse Information:	<input type="checkbox"/> Married <input type="checkbox"/> Single  Full Name(s): .....  NIN: .....
(iii)	Given Name(s)  Surname	
(iv)	Date of Birth	
(v)	Place of Birth	

(vi)	Nationality			
(vii)	Passport No./NIN (where has obtained a Seychellois ID Card)			
(viii)	Country of residence			
(ix)	Present Address (if different from (viii) above)			
(x)	Contact Details	Telephone No.1	Telephone No.2	Email Address
(xi)	Undivided Share percentage in Immovable Property	.....		

**Juridical persons (Companies, Association and other persons with legal personality)**

(i)	Name			
(ii)	Identification Number (e.g. incorporation number)			
(iii)	Date of Incorporation/registration			
(iv)	Country of Incorporation/ registration			
(v)	Registered Office Address			
(vi)	Principal place of business			
(vii)	(a) Name of Secretary/registered agent/ Legal representative			
	(b)NIN/Passport Number			
	(c) Contact Details	Telephone No.1	Telephone No.2	Email address
* For Non-Seychellois Beneficial Owner(s) please fill in Annex 1				



**Annex 1: Non-Seychellois Beneficial Owner(s) Details**

(i)	Status	<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Miss. <input type="checkbox"/> Others (please specify): .....		
(ii)	Marital Status  If Married to Seychellois(e) please indicate Spouse Information:	<input type="checkbox"/> Married <input type="checkbox"/> Single Full Name(s): ..... NIN: .....		
(iii)	Given Name(s)			
	Surname			
(iv)	Date of Birth			
(v)	Place of Birth			
(vi)	Nationality			
(vii)	Passport No./NIN (where has obtained a Seychellois ID Card)			
(viii)	Country of residence			
(ix)	Present Address (if different from (viii) above)			
(x)	Contact Details	Telephone No.1	Telephone No.2	Email Address
(xi)	Undivided share percentage in Immovable Property	.....		

**Part 4: Documents proving status under the *Immovable Property Tax Act 2019***

An applicant shall provide —

(a)	Please attach certified copies of your identification documents, passport and ID card (if any) or certificate of incorporation or registration. In the event of any representation, please attach a copy of relevant document(s) in support. E.g.: power of attorney/board resolutions...
(b)	Documents proving your ownership of Land(s)  (i) Transfer document(s) with a recent certificate of official search or (ii) Transcriptions and a recent certificate of repertoire

*✍ Note: In the event that there is any change in the particulars provided above, you are required to notify the Registrar General of this change, through the completion of the change in particulars form and to provide relevant documents in support.*

**Name:** .....

**Please specify capacity under which you are applying:**

.....

**Signature:** .....

**Date:** .....

**FORM C**

*[Section 13(6)]*

**IMMOVABLE PROPERTY TAX ACT  
CERTIFICATE OF REGISTRATION**

This is to certify that:

....., as a non- Seychellois, has on the date specified below, registered under the Immovable Property Tax Act, as an immovable property owner.

Dated this: .....

REGISTRAR GENERAL

\_\_\_\_\_

**FORM D**

*[Sections 15, 16 and 17]*

**IMMOVABLE PROPERTY TAX ACT  
VALUATION FORM**

This Valuation Form may be completed by:

1. Part 1 of the Form may be completed by a taxpayer or the taxpayer's representative using evidence of the purchase price of the immovable property within 5 years before the date of submitting this form to the Chief Valuation Officer.
2. Part 2 of the Form may be completed by an authorized professional or a valuation officer.





**PART 2****IMMOVABLE PROPERTY DETAILS**

<b>Name of Taxpayer</b>		
<b>TIN</b>		
<b>1</b>	<b>Purpose of Valuation</b>	
<b>2</b>	<b>Date of Site Visit/Inspection</b>	
<b>3</b>	<b>Date of Valuation</b>	
<b>4</b>	<b>Date of Report</b>	
<b>5</b>	<b>Title Details</b>	
	<b>a)</b>	<b>Title/Parcel No.</b>
	<b>b)</b>	<b>District</b>
	<b>c)</b>	<b>Registered Owner(s)</b>
	<b>d)</b>	<b>Encumbrances/Restrictions excluding charges/mortgages</b>
	<b>e)</b>	<b>Land Area (Sq.m)</b>
	<b>f)</b>	Freehold ? Leasehold ? Usufructuary ?

6	<b>Interest Valued (Please Tick)</b>		Freehold <input type="checkbox"/> Freehold (Co-ownership) <input type="checkbox"/>  Leasehold <input type="checkbox"/>  Usufructuary <input type="checkbox"/>  <i>Note: If the interest is held in co-ownership, please specify/indicate the proportion of the undivided share.</i>
<b>7 Brief description of location and Site attributes</b>			
	a)	Location	
	b)	Physical Characteristics & Topography	

8	<b>Description of Buildings</b> ( <i>Provide both construction &amp; accommodation details for each building</i> )	
<b>(i) Construction Details</b>		
a)	Foundations and Structure	
b)	Walls	
c)	Roof Covering	
d)	Ceilings	
e)	Doors	
f)	Windows	
g)	Stairway/Staircase	
h)	Internal Finishes	

i)	Fixtures & Fittings	
j)	Electrical Fittings	
<b>(i) Accommodation Details</b>		
a)	Lounge	
b)	Dining Room	
c)	Lounge with Dining Room	
d)	Kitchen	
e)	Open Plan Kitchen	
f)	No. of Bedrooms	
g)	No of Bathrooms	
h)	No. of Toilets	
i)	Laundry	
j)	Garage/Parking	
k)	Others Rooms e.g. Study Rooms (Please Specify)	
<b>(ii) Other Facilities e.g Swimming Pools/Retaining walls/Fences/Gates</b>		

	<b>(i) Size (Gross External Areas)</b>	
	<b>(ii) Approximate Age of Building (s)</b>	
	<b>(iii) State of Repair</b>	
	<b>(iv) Sustainability/ Photovoltaics/ Solar water heaters/ Rain water and/or other types of water harvesting</b>	
<b>9</b>	<b>Environmental Considerations and associated Risks e.g Flooding, Contamination, erosion etc.</b>	
<b>10</b>	<b>Services &amp; Amenities</b>	
	<b>a)</b>	<b>Electricity</b>
	<b>b)</b>	<b>Water</b>
	<b>c)</b>	<b>Sewage Disposal</b>
	<b>d)</b>	<b>Others e.g Telephone Lines, security system, smoke detectors, fire extinguishers, close circuit television cameras, air conditioning system etc</b>
<b>11.</b>	<b>Assumptions and Special Assumptions</b>	

12	<b>Valuation Approach &amp; Method (Please Tick)</b>	Market Approach/Direct Market Comparison <input type="checkbox"/> Income Approach <input type="checkbox"/> Depreciated Replacement Cost Method (DRC) <input type="checkbox"/>
13	<b>Market Evidence</b> <b>(i) Sales Comparable 1</b>	
	Property	
	Sale Price	
	Sale Date	
	Land Area (Sqm)	
	Zoning/Land Use Plan	
	Property Description	
	Analysis	
	Comparability	
	<b>(ii) Sales Comparable 2</b>	
	Property	
	Sale Price	
	Sale Date	
	Land Area (Sqm)	
	Zoning/Land Use Plan	
	Property Description	
	Analysis	
	Comparability	

<b>(i) Sales Comparable 3</b>	
	Property
	Sale Price
	Sale Date
	Land Area (Sqm)
	Zoning/Land Use Plan
	Property Description
	Analysis
	Comparability
<b>14.</b>	<b>Name of the Qualified Professional</b>
<b>15.</b>	<b>National Identification Number</b>
<b>16</b>	<b>E-Mail Address</b>
<b>17</b>	<b>Telephone No. (Work)</b>
<b>18</b>	<b>Market Value: In Figures (SR.) In Words (Rupees)</b>

19	Tax Payable at 0.25% of Market Value	
<p data-bbox="98 292 1000 408">I hereby certify that this valuation was carried out in accordance with internationally recognized valuation practices and standards, and that the value of the interest stated above represents the market value as defined in Section 2 of the Immovable Property Tax Act, 2019.</p> <p data-bbox="98 475 878 536"><b>Signature of the Qualified Professional:</b> _____</p> <p data-bbox="98 598 594 659"><b>Date:</b> _____</p> <p data-bbox="98 719 941 746"><b>DECLARATION BY THE IMMOVABLE PROPERTY OWNER/CO -OWNER</b></p> <p data-bbox="98 783 994 871">I hereby declare that I understand the purpose of this valuation and that I am in general agreement with the market value stated by the Qualified Professional and that I have made no attempt to unduly influence the outcome of this valuation.</p> <p data-bbox="98 903 471 963"><b>Signature of the Immovable Property Owner/Co-owner</b> _____</p> <p data-bbox="98 1058 619 1118"><b>Date:</b> _____</p>		



**FORM E***(Section 24)***COMPLAINTS AND OBJECTIONS FORM**

Section A: Contact Details			
Who is the authorised contact person for this objection?			
1	Title	<u>Mr / Mrs / Miss / Ms / Dr/ Other</u>	
	Surname		
	Given Names		
2	Telephone number		
	Postal address		
	Email address		
Section B: Taxpayer Information			
3	Tax Identification Number		
4	Parcel Number(s)	1	
		2	
5	Property Location and its valuation (in related order per b.3 above)	Location	Valuation
		1	
		2	
Section C: Objection details			
6	Year the objection relates to	6	
7	Is the objection/complaint made within the 60 days? YES / NO. If no, briefly state reason in the box alongside	7	
8	Valuation Officer's Full Name and Contact Details	8	

9	Grounds for objection and complaint. Please tick next to the relevant box.	a. The person named in the Notice of Valuation is not the owner of the immovable property	
		b1. Exempted from paying immovable property tax as per section 11	
		b2. exempted from paying immovable property tax as per section 12	
		c. The immovable property is not subjected to a valuation	
		d. The immovable property is incorrectly valued	
Section D: Declaration and signature			
10	Property owner or legal representative		
	Name in full:		
	Signature:		
	Date:		

**MADE this 1st day of July, 2020.**

**MAURICE LOUSTAU-LALANNE  
MINISTER RESPONSIBLE FOR FINANCE**

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