



## SEYCHELLES REVENUE COMMISSION ACT, 2008

(Act 9 of 2007)

**AN ACT to establish the Seychelles Revenue Commission; to define the functions and powers of the Commission; to transfer to the Commission the functions and powers of the Revenue bodies; and to provide for related matters.**

**ENACTED** by the President and the National Assembly.

### PART I

#### PRELIMINARY PROVISIONS

**1.** This Act may be cited as the Seychelles Revenue Commission Act, 2007, and shall come into operation on such date as the Minister may by notice published in the Gazette, appoint.

Short title and  
Commencement

[S.I. 57 of 2008](#)

**2.(1)** In this Act unless the context requires otherwise –

Interpretation

“Commission” means the Seychelles Revenue Commission;

“Revenue Commissioner” means the Revenue Commissioner appointed under section 4;

“Minister” means the Minister responsible for finance matters;

“revenue” means taxes, duties, contribution, fees, levies, charges, penalties, fines and other monies liable or payable pursuant to the laws specified under the Schedule to this Act or any other enactment;

“Revenue bodies” means the Trades Tax Division, Business Tax Division, the Social Security Fund in administering and enforcing the collection of SSF contributions and any other body that may be listed under this Act;

“SSF” means the Social Security Fund.

(2) Wherever in this Act reference is made to the rights, liabilities and obligations of the Revenue bodies, such reference shall be read and construed as a reference to the rights, liabilities and obligations of the Government, in so far as such rights, liabilities and obligations relate to the Revenue bodies.

## PART II

### SEYCHELLES REVENUE COMMISSION

3. There is hereby established within the Ministry responsible for finance a semi-autonomous body to be known as the Seychelles Revenue Commission.

Establishment of  
Commission

4.(1) There shall be a Revenue Commissioner who shall be appointed by the President on such terms and conditions as the President shall determine.

Revenue  
Commissioner

(2) The Revenue Commissioner shall be the chief executive officer of the Commission responsible to the Minister for the execution of the laws administered by the Commission and the functions carried out by the Commission.

(3) The Revenue Commissioner may delegate to the respective heads of the Divisions or any other officer in the Commission the duties and powers as are respectively appropriate to each officer.

(4) The Minister may give to the Commissioner such administrative directives with respect to the carrying out of its functions under this Act as the Minister may consider necessary or expedient and the Commission shall give effect to such directives.

(5) Notwithstanding that the revenue Commissioner is responsible to the Minister for the administration of the Commission, the Commissioner will act independently of ministerial control in exercising the statutory powers vested in the Revenue Commissioner in regards to the liability to taxation of individual tax payers.

5.(1) The functions of the Commission shall include –

Functions of the  
Commission

- (a) to assess, collect and account for all government revenues authorized under the laws listed in the Schedule of this Act;
- (b) to administer efficiently and effectively all revenue laws in force;

- (c) to advise the government on policy matters relating to revenue;
- (d) to improve the standard and quality of services provided to payers of revenue;
- (e) to counteract revenue evasion;
- (f) to monitor and control cost of revenue collection; and
- (g) to deal with agency work.

(2) All functions and duties of the Commission shall be under the control and management of the Commissioner.

(3) The Commissioner may do all such acts, as it may be deemed necessary and expedient for raising, collecting, receiving and accounting for the tax in the likely manner, as he may be authorized to do in relation to any other duties under his control and management

**6.(1)** On the coming into operation of this Act, there shall be transferred to, and vest in, or subsist against the Commission by virtue of this Act –

Transfer of assets  
and liabilities of  
Revenue bodies

- (a) the affairs of the Revenue bodies; and
- (b) subject to this Act, all rights, liabilities and obligations which immediately before the appointment date were the rights, liabilities and obligations of the Revenue bodies.

(2) Every agreement other than an agreement for personal services, to which any of the Revenue bodies was a party immediately before the commencement of this Act, whether in writing or not, and whether or not the property, rights, liabilities and obligations thereunder could be assigned, shall have effect as from the date of the assignment thereof, as if –

- (a) the Commission had been a party thereto; and
- (b) any reference in the agreement referred to in this section, to any officer of any of the Revenue bodies, shall be deemed to be a reference to such officer of the Commission as the Revenue Commissioner shall designate.

(3) Any document other than those referred to in subsection (2), which refer specifically or generally to any of the Revenue bodies, shall be construed in accordance with subsection (2) as far as applicable.

7.(1) Without prejudice to the provisions of this Act, where any right, liability or obligation vest in, or subsists against, the Commission by virtue of this Act, the Commission and all other persons affected thereby shall, as from the coming into operation of this Act, have the same right, powers and remedies and, in particular, the same rights as to the instituting or defending of legal proceedings or resisting of application to any authority, for ascertaining, perfecting, defending or enforcing that right, liability or obligation as they would have had, if it had at all time been a right, liability or obligation of the Commission.

Legal proceeding

(2) After the coming into operation of this Act, proceedings in respect of any right, property, liability or obligation which was vested in, held, enjoyed, incurred, suffered by, or subsisted against any of the Revenue bodies may be instituted by or against the Commission.

8. On or after the coming into operation of this Act, reference in any written law or any legal document to the Commissioner of Taxes, the Comptroller of Trades Tax or the Director of Social Security Fund in administering and enforcing the collection of SSF contributions; shall be read and construed as reference to the Revenue Commissioner appointed under section 4 of this Act.

References in any written law or legal document

9.(1) The seal, stamp and logo of the Revenue bodies shall be treated as those of the Commission.

Seal of Commission

(2) The affixing of the seal shall be authenticated by the Revenue Commissioner or some other person authorized on that behalf by the Revenue Commissioner.

10. he Revenue Commissioner may, subject to the approval of the Minister, establish such organizational structures as he may consider necessary for the discharge of the functions of the Commission.

Organizational structure

### **PART III**

#### **FINANCIAL AND OTHER PROVISIONS**

11.(1) The Commission shall keep books of accounts and maintain proper records relating to its operations in accordance with acceptable accounting principles.

Accounts and Audit

(2) The books of accounts and records of the Commission shall be audited by the Auditor General.

**12.(1)** As soon as practicable, but not later than 3 months after the expiry of the financial year, the Revenue Commissioner shall submit to the Minister a report concerning the activities of the Commission during that financial year,

Annual reports

(2) The report referred to in subsection (1) shall include information on the performance of the Commission and there shall be appended to the report –

- (a) a statement of income certified by Treasury;
- (b) a statement of expenditure certified by Treasury; and
- (c) such other information as the Minister may require.

(3) The Minister shall, no later than 30 days after the sitting of the National Assembly in every year and after the receipt of the report referred to in subsection (1), lay the report before the National Assembly and publish it as soon as reasonably practicable thereafter.

**13.(1)** The Minister may make regulations for the better giving effect of the provisions or the purpose of this Act.

Regulations

(2) Notwithstanding the generality of the provisions of subsection (1) the Minister may amend or vary any Schedule to this Act.

**14.** Subject to the provisions in this Act, any right of any person, including a right of appeal, subsisting against the Revenue bodies immediately before the commencement of this Act, shall after the commencement of this Act be treated as subsisting against the Revenue Commissioner in so far as that right relates to the duties of the Revenue Commissioner under this Act.

Savings

## **SCHEDULE**

Made under  
section 2(1)

### **REVENUE LAWS**

1. Business Tax Act, 1987
2. Goods and Services Tax Act, 2001
3. Social Security Act, 1987

4. Trades Tax Act, 1992.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 11<sup>th</sup> December 2007.

Marie-Nella Azemia  
Clerk of the National Assembly