TOURISM (INCENTIVES) (AMENDMENT) ACT, 2008

(Act 1 of 2008)

I assent

J. A. Michel
President

31st December, 2007

AN ACT to amend the Tourism (Incentives) Act, 2003.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Tourism (Incentives) (Amendment) Act, 2008.

2. The Tourism (Incentives) Act, 2003 is amended as follows—

(a) in section 2—
(i) by deleting the definitions of “net daily revenue per occupied room” and “prohibited or restricted goods”;

(ii) by deleting the definition of “consumables” and substituting therefor the following—

“consumables” means any item used in a licensed accommodation and in an island hotel resort and listed in Part 3 of Schedules 1 and 2;”

(iii) by deleting the definition of “officer” and substituting therefor the following—

“officer means the Revenue Commissioner, a person authorized as such under the Trades Tax Act, Business Tax Act, Goods and Services Tax Act and Social Security Act, and any other person authorized as such by the Minister to administer this Act;”;

(iv) by inserting the following definitions in the alphabetical order—

“casino operator” means a person carrying on the business of gambling games or games of chance and licensed in accordance with the licensing laws of Seychelles;

“chauffeur-driven motor vehicle” – means a vehicle having the capacity to carry nine passengers or less, including the driver, with an engine cylinder capacity of not less than 2000cc, and which is provided for the use of guests together with a driver;

“equestrian tourism operator” – means a
person carrying out the business of providing any horse-related activity, including participatory activities where the visitor does the work of riding or driving the horses, and includes spectator activities where the spectator observes others who are participating in such horse-related activities;

“GST at concessionary taxable value” means the GST calculated as a percentage of the aggregate of the c.i.f value, the concessionary trade tax and 0% mark up of the goods;

“helicopter service operator” means a person carrying on the business of providing commercial helicopter flights services on a scheduled basis or otherwise;

“island hotel resort” means all categories of licensed accommodation situated on islands other than Mahe, Praslin, La Digue, Cerf, Moyenne, Long, L’ilette, Anonyme, Round (Mahe), Round (Praslin), Ste Anne, Ile Therese, and Ile Hodoul;

“motor vehicle” means a vehicle propelled by any form of mechanical power, for conveying goods or persons in connection with a trade or business. In the case of a passenger motor vehicle, it shall not exceed a maximum cylinder capacity of 2500cc (petrol) and 2500cc (diesel), including a pick-up truck not exceeding 1.5 tons and a dual or twin cab truck;
“operational vehicle” means any motor vehicle of a maximum cylinder capacity of 1300cc used by staff of a business in connection with their duties;

“passenger cruise ship operator” means a person carrying on the business of providing a passenger cruise ship services and who is licensed to cruise in Seychelles territorial waters, principally designed to accommodate a minimum of twenty passengers on a liveaboard basis;

“passenger ferry service operator” means a person carrying on the business of a licensed scheduled passenger ferry service as approved by the Port Authority;

“temporary cruise ship operator” means a person carrying on the business of providing passenger cruise ship services and who is licensed to cruise in Seychelles territorial waters for a period not exceeding six months in any twelve month period;

“temporary yacht/liveaboard operator” means a person carrying on the business of providing commercial charter in Seychelles territorial waters for a period not exceeding three months in a twelve month period.

“tour operator” means a person carrying on the business of planning, scheduling or organising tours, which may include arrangements for accommodation, sightseeing or other similar services by any mode of transport;
(a) in section 4 (1)–

(i) by repealing the marginal note and substituting therefor the following—

“Incentives for licensed accommodation and island hotel resort”

(ii) in paragraph (a) by inserting immediately after the word “in” the following “Part I of Schedule 1 and Schedule 2”; 

(iii) in paragraph (b) by repealing the words “Schedule 2 during the periods specified therein” and substituting therefor the words “Part 2 of Schedule 1 and Schedule 2 during the period specified in Schedule 20;”;

(c) in section 5 by repealing the words “3 during the periods specified therein” and substituting therefor the words “6 during the period specified in Schedule 20;”;

(d) by repealing section 6 and substituting therefor the following section—

“Concessions for other tourism services

6. Every licensed restaurant, not being a restaurant operated within a licensed accommodation, and every licensed dive centre or dive operator, hire craft operator, car hire and taxi operator, yacht and liveboard operator (temporary and permanent), tour operator and tour guide, non-motorized water sports operator, motorized
water sports operator, passenger
cruise ship operator (temporary
and permanent), passenger ferry
service operator, equestrian
tourism operator, casino operator
and helicopter services operator
shall be entitled to the
concessions specified in
Schedules 3, 4, 5, 6, 7, 8, 9, 10,
11, 12, 13, 14, 15, 16, 17, 18 and
Parts 1 and 2 of Schedule 19
where applicable during the
period specified in Schedule
20";

(e) by repealing section 7 and substituting
therefor the following section –

"Fuel
concessions

7. E v e r y  l i c e n s e d
accommodation, island hotel
resort, hire craft operator,
necessary means of sea
transportation, dive center
operator, dive operator, tour
operator (for licensed motor
boats), temporary cruise ship
operator, permanent cruise ship
operator, ferry service operator
(cargo), yacht and liveaboard
operator (temporary and
permanent) and helicopter
services operator who meets the
criteria specified in Schedule 13
and 14, shall be entitled to the fuel
concessions specified herein".

I certify that this is a correct copy of the Bill which was
passed by the National Assembly on the 21st December, 2007.

Marie-Nella Azemia
Clerk of the National Assembly