



LAWS OF SEYCHELLES

TAXATION (PROVISIONAL CHARGING) ACT

CHAPTER 234

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THE GOVERNMENT OF SEYCHELLES

CHAPTER 234

TAXATION (PROVISIONAL CHARGING) ACT

(3rd November, 1975)

Act 10 of 1975.
S.I. 72 of 1976.
Act 23 of 1976.
Dec. 31 of 1979.

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Provisional charging orders.
4. Duration of orders.
5. Refunds.

1. This Act may be cited as the Taxation (Provisional Charging) Act.

Short title.
3/23/1976.

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

Interpretation.

“taxation” includes all dues, duties, licence fees, rates and taxes which Government may by law impose.

3. The Minister may by order provide that, on or after the publication in the *Gazette* of a Bill (being a Bill approved by the President) that it is proposed to introduce into the People's Assembly providing for the imposition or alteration of taxation, such provisions of the Bill as may be specified in the order shall, until the bill becomes law and subject to the provisions of this Act, have the force of law.

Provisional
charging orders.
S.I. 72/1976.
2/Dec. 31/1979.

4.(1) Any order made under section 3 shall, unless sooner revoked, cease to have effect —

Duration of
orders.
S.I. 72/1976.
2/Dec. 31/1979.

(a) if the Bill to which it relates is not passed through all its stages in the People's Assembly within a twenty sitting days from the date of its first reading; or

(b) if, after the expiration of the period within which it is

and before the Bill is passed through all its stages in the People's Assembly, the Assembly is prorogued or dissolved; or

- (c) if, after the passage of the Bill to which it relates through all its stages in the People's Assembly the President refuses his assent thereto; or
- (d) at the expiration of a period of four months from the date it came into operation or such longer period from that date as may be specified in any resolution referred to in subsection (2); or
- (e) on the Bill (with or without modification) becoming law.

(2) At any time after the introduction of the Bill to which an order made under section 3 relates and before the order has ceased to have effect the People's Assembly may, by resolution, extend the validity of the order until such date as is specified in the resolution.

Refunds.

5(1) When an order made under section 3 has ceased to have effect, any person who by virtue of the provisions of the order paid more taxation than is then chargeable by law shall be entitled to a refund of the excess payment made by him.

(2) The payment of taxation at the rate provided for in the Bill to which an order made under section 3 relates and before such order ceased to have effect shall be deemed to be a legal payment of the taxation concerned notwithstanding that, when the Bill becomes law, its provisions are different to those contained in the Bill to which the order related.