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GOODS AND SERVICES TAX ACT, 2001

(Act 10 of 2001)

I assent



F.A. René
President

15th December, 2001



AN ACT to provide for the levy, assessment and payment
tax in respect of imported goods, locally manufactured
ods and services and for connected matters.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Goods and Services Tax Act. Short title
II.

Interpretation

2.(1) In this Act —

"goods" means movable property, personal chattels, foodstuffs, wares and merchandise of all kinds and includes animals;

"specified" means specified by regulations made under this Act;

"tax" means the Goods and Services Tax levied under this Act;

"services" means services for which a consideration is received and includes any economic activity for which a consideration is received.

Appointment of officers and delegation of powers

3.(1) The Commissioner of Business Tax shall be charged with the administration of this Act.

(2) The Minister may appoint such officers as may be necessary to assist the Commissioner.

(3) The Minister may, by regulations, confer on any person or public body the power to carry into effect any or all the provisions of this Act.

levy of the goods and services Tax

4.(1) Subject to subsection (2), Goods and Services Tax is hereby levied on —

- (a) specified goods imported into Seychelles;
- (b) specified goods manufactured or produced in Seychelles; and
- (c) specified services

in accordance with this Act.

(2) The Minister may, by regulations, exempt any goods or services referred to in subsection (1) from tax.

5. Goods and Services Tax shall be calculated in accordance with the regulations made under this Act.

Exemption

6. The Minister may, by order in writing and subject to such conditions as he thinks fit, exempt any person or body of persons from compliance with any provision of this Act, if the Minister thinks it necessary to do so in the public interest.

Regulations

7.(1) The Minister may make regulations for carrying into effect the provisions of this Act and for any matter which is necessary or required to be specified by regulations.

(2) Without prejudice to the generality of the power conferred by subsection (1), the Minister may make regulations providing for —

- (a) entry into and search of premises;
- (b) seizure and removal of certain goods;
- (c) penalty and additional taxes;
- (d) objections by taxpayers, decisions thereon and appeals from such decisions; and
- (e) recovery of tax.

(3) The regulations may provide for offences and for the imposition of penalties or forfeitures in respect of such offences:

Provided that any such penalty shall not exceed a term of imprisonment of five years or a fine of R500,000.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 6th December, 2001.

Sheila Banks

Mrs. Sheila Banks
Clerk to the National Assembly

Rate of tax

**GOODS AND SERVICES TAX (AMENDMENT)
BILL, 2007**

(Bill No. 19 of 2007)



**A BILL
OF**

AN ACT to amend the Goods and Services Act, 2001

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Goods and Services Tax (Amendment) Bill, 2007

Short title

[19th December 2007]

Amendment of
Act 10 of 2001

2. The Goods and Services Tax Act is hereby amended by inserting after section 4 the following section –

"Payment in
similar
currency

4A. The tax on services from any authorised transaction made under the Foreign Earnings Act, shall be paid in the currency in which the invoices are payable."

[19th December 2007]

Supplement to Official Gazette

i

GOODS AND SERVICES TAX (AMENDMENT) BILL, 2007

(Bill No. 19 of 2007)

OBJECTS AND REASONS

This Bill seeks to amend Goods and Services Tax Act, 2001.

It seeks to provide that tax on services from any authorised transaction under the Foreign Earnings Act, shall be payable in the currency in which the invoices are payable.

Dated this 19th day of December, 2007.

A.F.T. FERNANDO
ATTORNEY-GENERAL

**GOODS AND SERVICES TAX (AMENDMENT)
BILL, 2008**

(Bill No.19 of 2008)



**A BILL
OF**

AN ACT to amend the Goods and Services Tax Act, 2001.

ENACTED by the President and the National Assembly.

- | | |
|--|---|
| <p>1. This Act may be cited as the Goods and Services Tax (Amendment) Bill, 2008.</p> <p>2. The Goods and Services Tax Act is amended by repealing section 4A.</p> | <p>Short title</p> <p>Amendment of Act 10 of 2001</p> |
|--|---|

GOODS AND SERVICES TAX (AMENDMENT) BILL, 2008

(Bill No.19 of 2008)

OBJECTS AND REASONS

This Bill seeks to amend the Goods and Services Tax Act, 2001 as amended by Act 3 of 2008 in view of the repeal of the Foreign Earnings (Regulation) Act (Cap 84A).

Dated this 31st day of October, 2008.

A.F.T. FERNANDO
ATTORNEY-GENERAL

**GOODS AND SERVICES TAX (AMENDMENT)
BILL, 2008**

(Bill No. 19 of 2008)



**A BILL
OF**

AN ACT to amend the Goods and Services Tax Act, 2001.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Goods and Services Tax (Amendment) Bill, 2008.

Short title

2. The Goods and Services Tax Act is amended by repealing section 4A.

Amendment of
Act 10 of 2001

GOODS AND SERVICES TAX (AMENDMENT) BILL, 2008

(Bill No.19 of 2008)

OBJECTS AND REASONS

This Bill seeks to amend the Goods and Services Tax Act, 2001 as amended by Act 3 of 2008 in view of the repeal of the Foreign Earnings (Regulation) Act (Cap 84A).

Dated this 31st day of October, 2008.

A.F.T. FERNANDO
ATTORNEY-GENERAL

SI OF 2008

GOODS AND SERVICES TAX ACT

(Act 10 of 2001)

Goods and Services Tax (Amendment) Regulations, 2008

In the exercise of the power conferred by section 7 of the Goods and Services Tax, the Minister of Finance hereby makes the following Regulations-

1. These Regulations may be cited as the Goods and Services Tax (Amendment) Regulations, 2008 and shall be deemed to have come into operation on the 1st of November 2008. Citation

2. The Goods and Services Tax Regulations, 2003 are amended in Part 3, Division 1 by repealing subregulation 35(4).

MADE this 31st day of October 2008.


DANNY FAURE
MINISTER OF FINANCE

S.I. 84 of 2008

GOODS AND SERVICES TAX ACT

(Act 10 of 2001)

**Goods and Services Tax (Amendment)
Regulations, 2008**

In the exercise of the powers conferred by section 7 of the Goods and Services Tax Act, the Minister of Finance hereby makes the following Regulations —

1. These Regulations may be cited as the Goods and Services Tax (Amendment) Regulations, 2008 and shall be deemed to have come into operation on the 1st of November 2008. Citation
2. The Goods and Services Tax Regulations, 2003 are amended in Part 3, Division 1 by repealing subregulation 35(4).

MADE this 31st day of October, 2008.

DANNY FAURE
MINISTER OF FINANCE

S.I. OF 2008

GOODS AND SERVICES TAX ACT

(Act 10 of 2001)

Goods And Services Tax (Amendment) Regulations, 2008

In the exercise of the powers conferred by sections 7 of the Goods and Services Tax Act, the Minister of Finance hereby makes the following regulations –

1. These Regulations may be cited as the Goods and Services Tax (Amendment) Regulations, 2008 and shall be deemed to have come into operation on the 1st of November 2008.

Citation

2. The Goods and Services Tax Regulations, 2003 are amended as follows –

Amendment
of Schedule 1

(a) In Schedule 1, Part 1 -

(i) by repealing items 2 to 6 and substituting therefor the following items in the appropriate columns:

2.	Beer (e.g. Seybrew, Eku, etc.)	R30.16 per litre
3.	Guinness	R26.72 per litre
4.	Soft Drinks	R1.00 per litre
5.	Fortified fermented Beverages (including flavoured fortified wine and liqueurs)	R22.27 per litre
6.	Undenatured ethyl alcohol of an alcohol strength by volume of less than 80 % vol: spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	R120.00 per litre”;

(b) In Schedule 2, Part 1-

(i) by repealing items 16 and 17 and substituting therefor the following items in the appropriate columns:

- | | | |
|------|---|-----|
| *16. | A person carrying on the business of providing consultancy, advisory, or managerial services including the services of a management or financial consultant | 15% |
| 17. | A person carrying on the business of property management | 15% |
- (ii) by inserting after item 17 the following item in the appropriate columns:
- | | | |
|------|--|------|
| *18. | A person carrying on the business of an estate agent | 15%” |
| 19. | A person carrying on the business of a management consultant | 20%” |
- (c) In Schedule 2, Part 2,-
- (i) by repealing item 1 to 3 and substituting therefor the following items in the appropriate columns:
- | | | |
|-----|---|-----|
| “1. | A person carrying on the business of a hotel, guest houses or self-catering establishment | 10% |
| 2. | A person carrying on the business of a café or restaurant operated from the premises leased from or within a hotel, guest house or self catering establishment | 10% |
| 3. | A person carrying on the business of a restaurant or café not being a restaurant or café operated within the premises of a hotel, guesthouse or self catering establishment | 10% |
- (ii) by repealing items 5 to 10 and substituting therefor the following items in the appropriate columns:
- | | | |
|----|---|-----|
| 5. | A person carrying on the business of providing domestic air transport services inclusive of helicopter services | 10% |
|----|---|-----|

- | | | |
|-----|---|--------------------|
| 6. | A person carrying on the business of providing domestic ferry services for the transport of freight or passengers | 10% |
| 7. | A person carrying on the business of boat or yacht charter (including a liveboard) | 10% |
| 8. | A person carrying on the business of a car hire operator | 10% |
| 9. | A person carrying on the business of an underwater dive operator or dive centre | 10% |
| 10. | A person carrying on the business of a water sport operator | 10% ² ; |

(iii) by inserting after item 10 the following items in the appropriate columns:

- | | | |
|----------|--|--------------------|
| *11. (i) | Travel Agent on own services | 10% |
| (ii) | Travel Agent on contracted services | 0% |
| 12. (i) | Tour Operators own services | 10% |
| (ii) | Tour Operators on contracted services | 0% |
| 13. | A person carrying on the business as a tour and/or tourist guide | 10% |
| 14. | A person carrying on the business as an equestrian operator | 10% ² ; |

MADE this 31st day of October 2008


DANNY FAURE
 MINISTER OF FINANCE