

**S.I. 136 of 2020**

**IMMOVABLE PROPERTY TAX ACT**

*(2019)*

**Immovable Property Tax (Registration of Taxpayers)  
(Temporary Measures) 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 (Registration of Taxpayers) (Temporary Measures) Regulations, 2020. Citation

**2.** In these regulations, unless the context otherwise requires — Interpretation

“application” means Form B in Schedule 1 to the Act;

“designated email” means an email address designated by the Registrar General in accordance with regulation 3(2);

“document” means a certified true copy of the original document or instrument and includes the copy of an identification card, a bio-data page of a passport or a certificate;

“Minister” means the Minister responsible for finance;

‘working day’ means a day of the week excluding Saturday, Sunday or a public holiday.

**3.(1)** Notwithstanding any other written law, a person liable as a taxpayer may apply to the Registrar General to be

Application may be submitted via electronic medium

registered in the register of non-Seychellois immovable property owners by sending an application to the designated email or to such other electronic medium that the Registrar General determines.

(2) The Registrar General shall designate an email address or any other electronic medium, by notice published in the Gazette, where a taxpayer may submit an application to be registered in the register.

Lodging of documents electronically for the purpose of registration

4.(1) Subject to regulation 6, a taxpayer may submit an application to be registered in the register to the email address or electronic medium designated by the Registrar General.

(2) The application, set out in Form B in Schedule 1 to the Act, and any accompanying document submitted electronically to the Registrar General shall have the same effect as if the application and any accompanying document were submitted to the Registrar General in hardcopy.

(3) A taxpayer shall —

- (a) complete Form B and attach any relevant document;
- (b) sign Form B or any other document, if required;
- (c) affix any digital signature, where applicable; and
- (d) upload or scan and send Form B and other relevant document to the designated email address or electronic medium.

(4) The Registrar General shall acknowledge an application made under subregulation (1) within 7 working days of receipt of the application.

(5) Where a taxpayer has not received an acknowledgement from the Registrar General pursuant to

subregulation (4), it shall be the duty of that taxpayer to re-submit the application to the Registrar General.

5.(1) The Registrar General may, for the purposes of processing an application, rely on any document or information available to the Registrar General to facilitate the registration of a taxpayer.

Procedure to be followed by the Registrar General in the registration

(2) All applications and accompanying documents submitted by a taxpayer to the Registrar General shall be stored in such format as the Registrar General may determine for future reference.

(3) On completion of processing an application, the Registrar General may issue a certificate of registration to the taxpayer pursuant to section 13(6) of the Act by sending the certificate of registration to the email address of the person who submitted the application under regulation 4.

(4) A certificate of registration issued under subregulation (3) is conclusive evidence of registration in the register and the taxpayer may present of copy of the certificate to the Commissioner General, pursuant to section 9(2) of the Act, before the tax is collected by the Commissioner General.

(5) Notwithstanding subregulation (3), a taxpayer may obtain a hardcopy of the certificate of registration by making a request to the Registrar General —

- (a) to collect the certificate of registration from the office of the Registrar General; or
- (b) to receive the certificate of registration by post in Seychelles or any other country by paying such fees as determined by the Registrar General.

6. A taxpayer may submit an application to the designated email address or electronic medium any time

Deadline to submit applications via email

before the end of the 31<sup>st</sup> day of October, 2020 (Seychelles time).

Provision  
certificate of  
registration

7.(1) On receipt of any application, whether in electronic copy or hardcopy, the Registrar General may issue a provisional certificate of registration to a taxpayer who owns —

- (a) immovable property used for residential purposes;
- (b) a multi-purpose building;
- (c) a villa; or
- (d) any other immovable property.

(2) A provisional certificate of registration issued under subregulation (1) shall have the effect of a certificate of registration until the repealment of these regulations or until the Registrar General issues a certificate of registration, whichever first happens, and on either of those events happening, shall cease to have effect.

(3) A provisional certificate shall be in such form as determined by the Registrar General.

(4) The Registrar General may issue a provisional certificate of registration to the taxpayer —

- (a) in the form of a hardcopy where the taxpayer comes to the office of the Registrar General to submit an application; or
- (b) in the form of an electronic copy by sending the certificate of registration to the email address of the person who submitted the application under paragraph (a) or regulation 4.

Immunity  
from suit

8. The Registrar General is not liable to any action or suit in respect to any act or omission under these regulations.

**9.** These regulations shall remain in force until repealed or of 31 January, 2021.

Duration of  
these  
regulations

**MADE this 17th day of September, 2020.**

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

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