



TOURISM MARKETING TAX ACT, 2013

(Act 16 of 2013)

I assent

J. A. Michel
President

27th December, 2013



AN ACT to provide for the imposition of a tourism marketing tax and for matters connected therewith or incidental thereto.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Tourism Marketing Tax Act, 2013 and shall come into operation on the 1st day of January, 2014.

Short title and commencement

interpretation

2.

In this Act, unless the context requires otherwise —

- (a) “business” means a commercial or profit making venture, a profession, trade, vocation or calling exercised by, or any leasing of property or premises of any venture in the nature of trade carried on by, a person but does not include an occupation as an employee;
- (b) “Minister” means the Minister responsible for finance;
- (c) “person” means an individual, partnership, entity, trust or government body carrying on a business in Seychelles;
- (d) “Revenue Commissioner” means the Revenue Commissioner appointed as such under section 4(1) of the Seychelles Revenue Commission Act, 2009;
- (e) “tax year” means the period of twelve months beginning on the 1st day of January in any year and ending on the 31st day of December in that year or any substituted tax year as approved under section 26 of the Business Tax Act, 2009;
- (f) “tourism marketing tax” means the tax levied and payable under section 4;
- (g) “turnover” means the gross receipts from the carrying on of business including the consideration received from the disposal of trading stock and the gross fees for the provisions of services derived by a person from sources in Seychelles.

3. The Revenue Commissioner shall be responsible for the administration of this Act.

Administration of Act

4.(1) A tourism marketing tax is imposed on a person, whose annual turnover equals or exceeds the liability threshold specified in the Schedule, at the rates declared in that Schedule.

Imposition and liability of tourism marketing tax

(2) For the purposes of this Act, when two or more businesses are solely owned by one person, the businesses are deemed to constitute a single business in the sole ownership of that person.

(3) For the purpose of this section, liability threshold of a person is the annual turnover of the person for the tax year prior to the tax year in which the business is liable to pay tourism marketing tax.

5.(1) Subject to this Act, the tourism marketing tax is payable upon the monthly turnover of a person during the current year of payment on or before the 21st day on the month following the month in which the liability falls due.

Manner of payment of tourism marketing tax

(2) A person liable to pay the tourism marketing tax under this Act shall remit the tourism marketing tax to the Revenue Commissioner along with the business activity statement prescribed under the Revenue Administration Act, 2009.

6. The Minister may, if he or she is satisfied that it is in the national public interest, by an order published in the *Gazette*, exempt any category or class of business from the liability of the tourism marketing tax under this Act.

Power to exempt

7. The Revenue Administration Act, 2009 shall apply to procedures relating to the administration of the tourism marketing tax.

Application of Revenue Administration Act

Regulations

8. The Minister may make Regulations—

- (a) prescribing all matters which by this Act required to be prescribed, or which are necessary or expedient to be prescribed for giving effect to this Act; and
- (b) amending the Schedule.

Repeal of
S.I. 66 of 2012
and savings

9.(1) The provisions of the Business Tax (Amendment of Schedule) Regulations, 2012 made under the Business Tax Act, 2009 in so far as it relates to the tourism marketing tax are hereby repealed.

(2) The repealed legislation continues to apply to tax years prior to the tax year in which this Act comes into operation.

(3) A reference in this Act to a previous tax year includes, when the context requires, a reference to a tax year under the repealed legislation.

SCHEDULE

[Section 4(1)]

TOURISM MARKETING TAX – LIABILITY THRESHOLD AND RATES OF TAX THEREOF

Sl. No.	Nature of business of person	Liability threshold	Rate of tax
(1)	(2)	(3)	(4)
1.	All tourism operators, namely — (i) hotels, guest houses, self-catering establishments; (ii) cafés or restaurants; (iii) fixed or rotary wing passenger air transport services; (iv) domestic ferry services for the transport of freight or passengers; (v) boat or yacht charterers (including liveaboard); (vi) car hire operators; (vii) underwater diver operators or dive centres; (viii) water sports operators; (ix) travel agents; (x) tour operators; (xi) tour and or tourist guides; (xii) equestrian operators.	SCR1,000,000.00	0.5 per cent.
2.	All banks, insurer companies (excluding brokers) and telecommunication service providers.	SCR1,000,000.00	0.5 per cent.

