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REPUBLIC OF SEYCHELLES
EXTRAORDINARY

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TABLE OF CONTENTS

GENERAL NOTICES
Gazette Notices No. 1014 of 2021 - 1015 of 2021 are published by Order.

GAZETTE SUPPLEMENTS

<table>
<thead>
<tr>
<th>Gazette</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Licences (Broadcasting and Telecommunication) Regulations, 2021. (S.I. 104 of 2021)</td>
</tr>
<tr>
<td></td>
<td>Minor Offences (Fixed Penalties) (Amendment) Regulations, 2021. (S.I. 105 of 2021)</td>
</tr>
<tr>
<td></td>
<td>Business Tax (Exemption of Tax to Farming Partnerships and Farming Entities) Order, 2021. (S.I. 106 of 2021)</td>
</tr>
<tr>
<td></td>
<td>Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021. (S.I. 107 of 2021)</td>
</tr>
<tr>
<td></td>
<td>Seychelles Pension Fund (Benefits) (Amendment) (No.2) Regulations, 2021. (S.I. 109 of 2021)</td>
</tr>
</tbody>
</table>
GENERAL NOTICES

No. 1014 of 2021

SEYCHELLES PENSION FUND ACT

(Cap 220)

RATE OF INTEREST

In exercise of the powers conferred by section 28(3) of the Seychelles Pension Fund Act, the Minister responsible for Finance on the recommendation of the Board of Trustees of the Seychelles Pension Fund determines that the rate of interest payable to members on their contributions to the pension funds are as follows —

(i) 2% on mandatory contributions; and
(ii) 4% on voluntary contributions.

The interest rates specified above shall be applicable from 1st January 2022 until a further notice is published.

Dated this 28th day of December, 2021.

NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE

No. 1015 of 2021

CENTRAL BANK OF SEYCHELLES

Notice for Closing of Register of Transfers

5.75% Three Year Treasury Bond
7% Five Year Treasury Bond
8.25% Seven Year Treasury Bond

The Register of Transfers maintained at the Central Bank of Seychelles in respect of the above mentioned bonds will remain closed from January 06 to January 20, 2022.

Accordingly, no transfers of the aforesaid bonds will be registered during that period.
S.I. 104 of 2021

LICENCES ACT

(Cap 113)

Licences (Broadcasting and Telecommunication) Regulations, 2021

Arrangement of Regulations

Regulations
1. Citation
2. Interpretation
3. Application
4. Fees
5. Effect of licence for broadcasting services
6. Effect of licence for telecommunication service
7. Licence for experimental purpose
8. Obligations of a licence or a person authorized by the licence holder
9. Requirements for specific licence
10. Non-renewal of licence
11. Repeal and saving
S.I. 104 of 2021

LICENCES ACT

(Cap 113)

Licences (Broadcasting and Telecommunication) Regulations, 2021

In exercise of the powers conferred by sections 28 and 20(4) of the Licences Act, read with sections 3, 4 and 5 of the Broadcasting and Telecommunication Act, 2000, the Minister responsible for Finance makes the following regulations —

Citation

1. These regulations may be cited as the Licences (Broadcasting and Telecommunication) Regulations, 2021.

Interpretation

2. In these regulations unless the context otherwise requires —

“Act” means the Broadcasting and Telecommunication Act, 2000;

“Authority” means the Seychelles Licensing Authority established under section 3 of the Licences Act;

“Broadcasting or Telecommunication Jamming Equipment” means a radio communication equipment used with the intention to prevent the reception and transmission of radio frequency signals relevant to broadcasting or telecommunication;

“commercial sound broadcasting services” means sound broadcasting services which provide programmes —

(a) received by commonly available equipment;

(b) made available free to the general public; and

(c) funded by advertising revenue and operated for profit;
“commercial television broadcasting services” means television broadcasting services which provide programmes —

(a) received by commonly available equipment;

(b) made available free to the general public; and

(c) funded by advertising revenue and operated for profit;

“Direct-to-Home satellite broadcasting service” means a broadcasting service rendered to the public on payment of a subscription fee, where television signals are transmitted by satellites for direct reception by the general public via receive-only dish antennas and decoders provided by the service provider;

“international submarine cable system” means a set of equipment composed of terminal equipment and submersible equipment to interconnect two or more terminal stations.

“internet access service provider” means a licence holder who provides subscribers with internet access including fixed internet access through a public land mobile network;

“internet resale service provider” means a licence holder who obtains internet access from an internet access service provider, through lease or other commercial arrangement and thereafter resells the internet access to the public;

“Public Access Mobile Radio” means a Public Mobile Radio system, operated by a private operator to provide a radio service to a closed user group or a number of closed user groups.

“Public Land Mobile Network” means mobile cellular networks in the following technologies —

(a) Global System for Mobile;
(b) Third Generation Networks based on a standard within the IMT-2000 system; and

(c) any other similar technology;

“Private Mobile Radio” means a self provided, self used or closed user group mobile radio communication system;

“Public Radio Paging Service” means a mobile Service restricted to one-way non-voice selective communication.

“Public Switched Telephone Network” means a telecommunication network which includes switching and transmission equipment and other infrastructure intended for interconnection to telecommunication networks used in whole or in part to provide telecommunication services to the public, between fixed network connecting points.

“Radio communication” means the transmission or reception of signals by means of radio waves;

“Radio communication equipment” means equipment which is used or intended to be used for emitting or receiving radio communication other than a domestic sound broadcasting receiver and a domestic television broadcasting receiver;

“Radio Regulations” means the International Telecommunication Union Radio Regulations;

“Subscription television broadcasting services” means television broadcasting services provided to the general public on payment of subscription fees;

“Voice Over Internet Protocol” also referred to as Internet Protocol telephony, means the partial or whole transmission of voice over packet switched networks comprising of Public Internet and managed-Internet Protocol based networks.
Application

3.(1) A person who requires a licence in terms of section 3, 4 or 5 of the Act must lodge an application to obtain a licence in the specific category into which the licence is further divided in Schedule I.

(2) An application for a licence under section 3, 4 and 5 of the Act shall be made to the Authority in the form set out in Schedule II.

(3) Before a licence is granted in terms of the Act, the Authority shall consult the following persons —

(a) the Minister responsible for Broadcasting and Telecommunication;

(b) the Minister responsible for Defence; and

(c) in case of a licence for broadcasting or telecommunication jamming equipment, the Minister of Home Affairs.

(4) The Authority may upon evaluation of the application —

(a) grant the application; or

(b) refuse the application.

(5) The Authority may request, from the applicant, details or documents necessary for evaluating the application.

(6) Where the Authority refuses an application, it shall forthwith notify the applicant of its decision giving reasons for the refusal.

(7) An applicant aggrieved by the decision of the Authority for refusing to grant a licence, may within one month of the receipt of the decision, file an appeal in accordance with section 17 of the Licences Act.

(8) A licence granted under these regulations shall be valid for the period specified in the licence which period shall not exceed 15 years.
Fees

4. (1) Fees required for licences issued under the Act shall be payable in accordance with Schedule I and paid before a licence is granted or before they become due.

(2) Where a person holds a licence to establish a broadcasting service, the Authority shall not levy on that person a fee for a licence required for the installation and operation of a radio communication equipment or radio communication network in relation to that broadcasting service.

(3) Where a person holds a licence to establish a telecommunication service, the Authority shall not levy on that person a licence fee for a licence required to install and operate a radio communication equipment or radio communication network in relation to the telecommunication service.

(4) If a licence fee is not paid, in accordance with Schedule I, at the time payment becomes due, a surcharge of 10% of the licence fee shall be payable by the licence holder for each month or part thereof during which the licence fee remains unpaid.

Effect of licence for broadcasting services

5. (1) A licence to establish a broadcasting service shall, subject to the provisions of the Act also authorise the licence holder to install and operate a radio communication equipment or radio communication network in relation to the broadcasting service for which a licence has been issued.

(2) A licence to establish a broadcasting service shall, subject to the provisions of the Act, also authorise the licence holder to operate a telecommunication facility or transmission facility in relation to the broadcasting service for which a licence has been issued.

Effect of licence for telecommunication services

6. (1) A licence to establish a telecommunication service shall, subject to the provisions of the Act, also authorise the licence holder to install and operate a radio communication equipment or radio communication network in relation to the telecommunication service for which a licence has been issued.
A licence to establish a telecommunication service shall, subject to the provisions of the Act, also authorise the licence holder to operate a telecommunication facility or transmission facility in relation to the telecommunication service for which a licence has been issued.

**Licence for experimental purpose**

7. Where the Authority issues a person with a licence for experimental purposes in terms of section 6, it shall not levy a licence fee on that person for such licence.

**Obligations of a licence holder or a person authorised by the licence holder**

8. The licence holder or a person authorised by the licence holder to operate or use radio communication equipment or radio communication network shall, when using such equipment or network —

   (a) adjust the broadcasting or radio communication equipment or radio communication network to operate on the radio frequency specified in the licence;

   (b) not intercept a message which the radio communication equipment or radio communication network is not authorised to receive;

   (c) where there is an accidental reception of a message referred to in paragraph (b), he or she does not reproduce, communicate to any person or otherwise use the information received or divulge the existence of such message for any purpose whatsoever except when required to do so in accordance with paragraph (d), the Act or any other written law;

   (d) note and report instances of interferences with any telecommunication service to the Minister responsible for Broadcasting and Telecommunication;

   (e) ensure that the radio communication equipment or radio communication network and the licence are at all reasonable times available for inspection by a public officer so authorised under section 14 of the Act; and
(f) comply with any further condition stated in the licence.

Requirements for specific licences

9.(1) A person, before being issued a licence to operate amateur radio communication equipment, must satisfy the Authority that he or she holds the relevant radio operator's certificate showing that the operational and technical requirements as per Article 25 of the Radio Regulations have been met.

(2) A person, before being issued a licence to operate aeronautical radiotelephone radio communication equipment including those on aircrafts, must satisfy the Authority that he or she holds the relevant radio operator's certificate issued in accordance with the requirements under Article 37 of the Radio Regulations.

(3) A person, before being issued a licence to operate maritime radiotelephone radio communication equipment including land based equipment, must satisfy the Authority that he or she holds the relevant radio operator's certificate issued as per the requirements of Article 47 of the International Telecommunication Union Radio Regulations.

(4) An application for the variation or revocation of a term, condition or restriction of a licence under section 9 of the Act may be made to the Authority in the form prescribed under Schedule 3.

Non-renewal of licence

10. A licence holder who does not intend to renew a licence shall, in writing, inform the Authority of his or her decision not to renew the licence, specifying what he or she intends to do with the radio communication equipment.

Repeal and saving

11.(1) The Licences (Broadcasting and Telecommunication) Regulations, 1988 is hereby repealed.

(2) Notwithstanding the repeal under subregulation (1) —
(a) a licence granted under the repealed regulation and in force on the coming into operation of these regulations shall, unless earlier revoked, continue to be in force for the period for which the licence was granted; and

(b) every licence holder providing a service referred to in Schedule I shall obtain a licence expressly allowing the provision of such services if the existing licence does not expressly provide for such services.

**SCHEDULE I**

*(Regulations 3, 4, 5 and 6)*

<table>
<thead>
<tr>
<th>Broadcasting service</th>
<th>Licence Fee (SCR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) Sound Broadcasting Service</td>
<td></td>
</tr>
<tr>
<td>(a) Commercial Sound Broadcasting Service</td>
<td>SR100,000</td>
</tr>
<tr>
<td>(b) Short-Term Sound Broadcasting Services</td>
<td>SR2,000 per day or per event for a period not exceeding 30 days; or SR 60,000 for a period exceeding 30 days but not more than 180 days</td>
</tr>
<tr>
<td>(ii) Television Broadcasting Service</td>
<td></td>
</tr>
<tr>
<td>(a) Commercial Television Broadcasting Service</td>
<td>SR 250,000 or 0.005% of the annual gross receipts of the service, whichever amount is greater</td>
</tr>
<tr>
<td>(b) Direct-To-Home Satellite television broadcasting</td>
<td>SR125,000 or 0.005% of the annual gross receipts of the service, whichever amount is greater</td>
</tr>
<tr>
<td>(c) Subscription Television Broadcasting Service</td>
<td>SR 800,000 or 0.008% of the annual gross receipts of the service, whichever amount is greater</td>
</tr>
<tr>
<td>(d)</td>
<td>Short-Term Television Broadcasting Services</td>
</tr>
<tr>
<td>-----</td>
<td>---------------------------------------------</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>(2)</th>
<th><strong>Telecommunication Service</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>International submarine cable system</td>
</tr>
<tr>
<td>(ii)</td>
<td>Internet access service provider</td>
</tr>
<tr>
<td>(iii)</td>
<td>Internet resale service provider</td>
</tr>
<tr>
<td>(iv)</td>
<td>Public Access Mobile Radio (PAMR)</td>
</tr>
<tr>
<td>(v)</td>
<td>Public Land Mobile Network (PLMN)</td>
</tr>
<tr>
<td>(vi)</td>
<td>Public Switched Telephone Network (PSTN)</td>
</tr>
<tr>
<td>(vii)</td>
<td>Public Radio Paging Service</td>
</tr>
<tr>
<td>(viii)</td>
<td>Voice over Internet Protocol (VoIP)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(3)</th>
<th><strong>Radio Communication Equipment or Radio Communication Network</strong></th>
<th><strong>Licence fees (SCR)</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Aeronautical Mobile</td>
<td>SR300 per radio communication equipment per year</td>
</tr>
<tr>
<td>2.</td>
<td>Aircraft Station</td>
<td>SR300 per aeronautical mobile onboard aircraft per year.</td>
</tr>
<tr>
<td>3.</td>
<td>Amateur or Amateur Radio Repeater</td>
<td>SR1,000 per year; or SR500 for periods not exceeding 3 months</td>
</tr>
<tr>
<td>4.</td>
<td>Broadcasting or Telecommunication Jamming Equipment (Jammer)</td>
<td>SR1,000 per meter, per year, per jammer, based on the maximum operational interference range or radius of the jammer</td>
</tr>
<tr>
<td>5.</td>
<td>Broadcasting Transmitters (all frequency bands)</td>
<td>SR250,000 per year for all transmitters</td>
</tr>
<tr>
<td>6.</td>
<td>Citizens Band Radio</td>
<td>SR300 per radio communication equipment per year</td>
</tr>
<tr>
<td>7.</td>
<td>Fixed Link</td>
<td>SR300 per radio communication equipment per year for frequency bands below 1GHz with any bandwidth; or SR35,000 per frequency pair per year for frequency bands of 1GHz and above with any bandwidth</td>
</tr>
<tr>
<td></td>
<td>Service Description</td>
<td>Fee</td>
</tr>
<tr>
<td>---</td>
<td>------------------------------------------------------------------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>8</td>
<td>Land Mobile</td>
<td>SR300 per radio communication equipment per year</td>
</tr>
<tr>
<td>9</td>
<td>Maritime Mobile (All Frequency Bands)</td>
<td>SR300 per radio communication equipment per year which are land based; or SR300 per radio communication equipment per year for use of common channels. SR500 per radio communication equipment per year up to 10 radio communication equipment for use of private channels; and SR300 per radio communication equipment per year for each communication equipment in excess of 10 radio communication equipment for use of private channels.</td>
</tr>
<tr>
<td>10</td>
<td>Meteorological Aid</td>
<td>SR300 per radio communication equipment per year</td>
</tr>
<tr>
<td>11</td>
<td>Private Mobile Radio (PMR) Network (including associated base stations and land mobile stations)</td>
<td>SR30,000 per frequency pair, per base station per year</td>
</tr>
<tr>
<td>12</td>
<td>Private Radio Paging system</td>
<td>SR500 per base station per year</td>
</tr>
<tr>
<td>13</td>
<td>Satellite Broadcasting receiver</td>
<td>SR0 where the satellite broadcasting receiver is intended for residential use and the diameter of the receiver is equal to or less than 2.4m.</td>
</tr>
<tr>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td>SR2,000 per radio communication equipment per year for purposes other than residential use where the satellite broadcasting receiver’s diameter equals to or is less than 2.4m</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SR 5,000 per radio communication equipment per year for purposes other than residential use where the satellite broadcasting receiver’s diameter is more than 2.4m</td>
</tr>
<tr>
<td>14.</td>
<td>Satellite Fixed Service (Earth Stations including Very Small Aperture Terminal (VSAT))</td>
<td>SR5,000 per radio communication equipment per year</td>
</tr>
<tr>
<td>15.</td>
<td>Satellite Land Mobile</td>
<td>SR500 per radio communication equipment per year</td>
</tr>
<tr>
<td>16.</td>
<td>Satellite Maritime Mobile</td>
<td>SR500 per radio communication equipment per year</td>
</tr>
<tr>
<td>17.</td>
<td>Satellite Meteorological</td>
<td>SR 300 per radio communication equipment per year</td>
</tr>
</tbody>
</table>
| 18. | Short term licences for the following radio communication equipment —  
(a) Satellite Land Mobile  
(b) Satellite Maritime Mobile  
(c) Aeronautical Mobile  
(d) Maritime Mobile  
(e) Land Mobile  
(f) Citizens Band Radio | SR200 per radio communication equipment for periods not exceeding 3 months |
19. Space Research
    SR300 per radio communication equipment per year

20. Ship Station
    SR 1,500 per year for all radio communication equipment (excluding Satellite Maritime Mobile) on commercial ocean going vessel less than 500 gross tonnage; or
    SR1,800 per year for all radio communication equipment (excluding Satellite Maritime Mobile) on commercial ocean going vessel greater than 500 gross tonnage
    SR 900 per year for all radio communication equipment (excluding Satellite Maritime Mobile) on yachts

21. Wireless Access Network (for private use)
    SR5,000 per frequency band, per year

SCHEDULE II

(Regulations 6)

APPLICATION FORM

APPLICATION FOR A LICENCE TO CARRY OUT ACTIVITIES UNDER SECTIONS 3, 4 AND 5 OF THE BROADCASTING AND TELECOMMUNICATION ACT, 2000 AND IN ACCORDANCE WITH THE LICENCE (BROADCASTING AND TELECOMMUNICATION) REGULATIONS, 2021

DETAILS OF APPLICANT

1. Name (Dr/Mr/Mrs/Miss): .................................................................
2. National Identity Number (N.I.N) (if individual): ..............................
3. Nationality: .................................................................................
Note (1) If applicant is a Seychellois, please attach a copy of the National Identity Card; and
(2) If applicant is a Foreigner, please attach a copy of the passport.

4. Address: ........................................................................................................
5. Telephone number: .................. 6. Telefax number: .................................
7. E-mail: ........................................................................................................

8. Applicant category:  (i) Individual: ................................................................
(ii) Company/Entity: .................................................................................
(iii) Other (please specify): ........................................................................

9. Organisations name: ....................................................................................
10. Business registration number: .................................................................
11. Registered Address: ...................................................................................
14. E-mail: ........................................................................................................

TYPE OF LICENCE APPLYING FOR
1. Broadcasting service
2. Telecommunication service
3. Transmission facility
4. Telecommunication facility
5. Radio communication

CATEGORIES OF LICENCE
Land Mobile
Maritime Mobile
Aircraft Station
Land Based
Fixed Link
Citizen Band Radio
Satellite Broadcasting Receiver
Satellite Land Mobile
Aeronautical Mobile
Amateur
Ship Station
Broadcasting Transmitters
Meteorological Aid
Private Radio Paging System
Satellite Fixed Service
Satellite Maritime Mobile
Satellite Meteorological Network
Private Mobile Radio (PMR) Network
Broadcasting or Telecommunication
Public Access Mobile Radio (PAMR)
Public Radio Paging Service
Public Switched Telephone Network (PSTN)
Internet Access Service Provider
International Submarine Cable System
Short-Term Sound Broadcasting Service
Direct-To-Home Satellite television broadcasting
Subscription Television Broadcasting Service
Short-Term Television Broadcasting Service
Other (please specify): .................................................................

REQUIREMENTS FOR CERTIFICATE

A relevant radio operators certificate is required for the licence categories: Amateur, Aeronautical Mobile, Maritime Mobile, Land Based, Aircraft Station. (Please attach copy of the certificate)

DETAILS REQUIRED FOR RADIO COMMUNICATION LICENCE APPLICATION

1. Purpose of communication: .................................................................

2. Please include a brief narrative describing the nature of the communication and the spectrum of utilisation:

3. Period of use of radio communication equipment:
   i. Short term (period not exceeding 3 months): ........................................
   ii. Long term (period exceeding 3 months): ...........................................

4. i. Type of radio communication equipment:
a) Transmitter
b) Transceiver
c) Receiver
d) Other (please specify): .................................................................

5. Frequency range of operation: .................................................................
6. Specific frequency/frequencies required (if any): ........................................
7. Bandwidth of operation (KHz, MHz): ....................................................... 
8. Type of emission (Voice, Telegraphy, Data, Paging): .................................
9. Type of modulation: ..............................................................................
10. Class of emission: ..................................................................................
11. Designation of emission: ......................................................................
12. Geographical area of operation: ............................................................... 
13. Maximum output power of transmitter: ...................................................
14. Location of transmitter(s): ....................................................................
15. Location of receiver(s): ........................................................................
16. Make and model of antenna(s): ...............................................................
17. Antenna(s) gain: ....................................................................................
18. Location of antenna(s) if different from transmitter and or receiver site:...
19. Height of antenna(s) above ground in metres: ........................................
20. Location of receiving points: ..................................................................
21. Call sign required (specify yes or no): ....................................................
22. MMSI number required (specify yes or no): ...........................................
23. Gross tonnage (if commercial ocean-going vessels): ..............................
24. Applicants may be required to provide:

   i. Diagram of proposed operation
i. Equipment specification(s)  
ii. Type approval certificates for the equipment  
iii. Certificates showing adherence to Electromagnetic Compatibility (EMC)

DECLARATION

I declare that the foregoing facts are true and accurate and that material facts have not been concealed.

I agree that in case any information given by me is found to be false at a later date, the licence, if granted will be cancelled. I have carefully read and understood the regulations contained in the Licences (Broadcasting and Telecommunication) Regulations, 2020 and undertake to abide by them and observe the conditions of the licence.

Name in capitals letters ..............................................................................................
Signature of applicant ...............................................................................................  
Position of applicant ...............................................................................................  
Date ...........................................................................................................................

FOR OFFICIAL USE

Licence fee SCR........................................
Receipt number.................... Cash............... Cheque number
Paid on ........................................................
Signature of cashier.................................
Date............................................................

COMMENTS OF CONSULTING DEPARTMENT

...............................................................................................................................  
...............................................................................................................................  
...............................................................................................................................  
...............................................................................................................................  

Hold/Approved/Not Approved  
Date:.............................................................
SCHEDULE III

(Regulation 8(4))

APPLICATION FORM FOR AMENDMENT OF A LICENCE

DETAILS OF LICENSEE

1. Name (Dr/Mr/Mrs/Miss): .................................................................
2. National Identity Number (N.I.N) (if individual): .........................
3. Nationality: ..................................................................................
4. Address: .....................................................................................
5. Telephone number: .....................................................................
6. E-mail: ....................................................................................... 
7. Licensee category:  
   (i) Individual: ..............................................................
   (ii) Company/Entity: ....................................................
   (iii) Other (please specify): ............................................
8. Organisation's name: ..................................................................
9. Business registration number: .....................................................
10. Registered Address: .................................................................
11. Telephone Number: ..................................................................

DETAILS OF EXISTING LICENCE

1. Date Expiry of Licence: ..............................................................
2. Licence Number: ......................................................................
3. Licensee Number: ....................................................................

752 Supplement to Official Gazette [31st December 2021]
TYPES OF LICENCE GRANTED

1. Broadcasting service
2. Telecommunication service
3. Transmission facility
4. Telecommunication facility
5. Radio communication

AMENDMENT

Set out a complete accurate and concise statement of the proposed amendment.
...................................................................................................................
...................................................................................................................
...................................................................................................................

REASONS FOR PROPOSED AMENDMENT

Set out a complete accurate and concise statement of the reasons of the proposed amendment.
...................................................................................................................
...................................................................................................................
...................................................................................................................

ANY OTHER INFORMATION

Provide any other information you believe might be relevant to the authority in considering this application.
...................................................................................................................
...................................................................................................................
...................................................................................................................

DECLARATION

I declare that the foregoing facts are true and accurate and that material facts have not been concealed.
I agree that in case any information given by me is found to be false at a later date, the licence, if granted will be cancelled. I have carefully read and understood the regulations contained in the Licences (Broadcasting and Telecommunication) Regulations, 2020 and undertake to abide by them and observe the conditions of the licence.

Name in capitals letters: ........................................................................................................
Signature of applicant: ........................................................................................................
Position of applicant: ........................................................................................................
Date: .................................................................................................................................

MADE this 24th day of December, 2021.

NAADIR HASSAN
MINISTER OF FINANCE, ECONOMIC PLANNING AND TRADE
S.I. 105 of 2021

MINOR OFFENCES (FIXED PENALTIES) DECREE

(Cap 132)

Minor Offences (Fixed Penalties) (Amendment) Regulations, 2021

In exercise of the powers conferred by section 7 of the Minor Offences (Fixed Penalties) Decree, the Minister responsible for land transport makes the following regulations —

Citation and Commencement

1. (1) These regulations may be cited as the Minor Offences (Fixed Penalties) (Amendment) Regulations, 2021.

(2) These regulations, other than regulation 5, shall come into operation on 1st February 2022.

(3) Regulation 5 shall come into operation on publication of these regulations.

(4) Notwithstanding subregulation (2), the fixed penalty of SCR1000 under regulation 3(b) shall apply to items 51 and 52 of First Schedule on publication of these regulations.

Amendment of S.I. 3 of 1980

2. The Minor Offences (Fixed Penalties) (Amendment) Regulations, 2021 shall be read and construed as one with the Minor Offences (Fixed Penalties) Regulations 1980 (S.I.3 of 1980), that was last amended by S.I.54 of 2017, and which as amended, is hereinafter referred to as the “principal Regulation”.

Amendment of Regulation 3

3. Regulation 3 of the principal Regulations, is amended as follows —
(a) by renumbering regulation 3 as regulation 3(1);
(b) by repealing the words “R200” and “R100” and substituting therefor the words “SCR 1000” respectively;
(c) by inserting after subregulation (1) the following sub regulation —

“(2) Notwithstanding subregulation (1), the fixed penalty applicable to the prescribed offence stipulated under items 1, 42 and 50 of Part 1 of the First Schedule, relating to parking offences, shall be SCR500.”

Repeal of Regulation 6

4. The principal Regulations is amended by repealing Regulation 6.

Amendment of First Schedule

5. Part 1 of the First Schedule of the principal Regulations is amended, by inserting after item 47 the following items —

“48. Contravening regulation 58 read in conjunction with regulations 80 (a) and 80 (c) of the Road Transport Regulations;

49. Contravening regulation 74(2)(d) read in conjunction with regulation 80 (d) of the Road Transport Regulations.

50. Contravening Part III, Traffic Signs and Road Marking Indicating Parking Restrictions of the Traffic Signs Regulations.”

51. Contravening regulation 83 of the Road Transport Regulations.

52. Contravening regulation 76A of the Road Transport Regulations.

53. Contravening regulation 76B of the Road Transport Regulations.”
Amendment of Second Schedule

6. The Second Schedule of the principal Regulations is amended as follows —

(a) by repealing Form 1 and substituting therefor the following Form —

“Form 1

[Regulation 4]

Fixed Penalty Notice

MINOR OFFENCES (FIXED PENALTIES) DECREE

Minor Offences (Fixed Penalties) Regulations, 1980

To......................................., the owner of vehicle registration
No......................................
(N.I.N if applicable.....................)

I have reason to believe that on........................................................................
at....................................a.m/p.m. at............................. ....you committed the
offence of - ......................................................................................................

You may discharge your liability to conviction for that offence by paying a
fixed penalty of SCR 500/1000 (delete as appropriate), within 14 days of the
date of this notice to the Registrar of the Supreme Court at —

(a) The Registry of the Supreme Court , Ile Du Port;

(b) The Registry of the Magistrate Court Grand Anse Praslin;

(c) The Registry of the Magistrate Court Anse Royale.

No proceedings will be brought against you if you pay the sum of penalty
within the period mentioned above in respect of the said offence committed
by you.

Failure to pay the fixed penalty within the time stipulated may result in a
prosecution proceedings initiated against you, for the offence.
Note: Please note that if the last day of the period is a Saturday, Sunday or a public holiday, the period shall not include that day and the last day for payment shall be the next working day.”

(b) in Form 2 —

(i) by repealing the words “Rs 200/100” and substituting therefor the words “SCR 500/1000 (delete as appropriate)”;

(ii) by repealing the words “the Supreme Court, Victoria/Sub Accountant, Grand Anse Praslin, Sub-Accountant, Anse Royale” wherever they appear and substituting therefor the words “the Supreme Court Ile Du Port / Magistrate Court Grand Anse Praslin / Magistrate Court Anse Royale”;

(iii) by repealing the words “3 days” wherever they appear and substituting therefor the words “14 days”.

(c) in Forms 2, 4 and 5 by repealing the words “Commissioner of Police” wherever they appear and substituting therefor the words “Commissioner of Police / Director General of Land Transport”.

MADE this 28th day of December, 2021.

ANTONY DERJAQUES
MINISTER OF TRANSPORT
S.I. 106 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Exemption of Tax to Farming Partnerships and Farming Entities) Order, 2021

Arrangement of Regulations

Regulations

1. Citation and commencement
2. Exemption from business tax
3. Submission of tax returns
4. Expiration of Order
S.I. 106 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Exemption of Tax to Farming Partnerships and Farming Entities) Order, 2021

In exercise of the powers conferred by section 12 (2) (a) of the Business Tax Act 2009, the Minister of Finance, Economic Planning and Trade makes the following Order —

Citation and commencement

1. This Order may be cited as the Business Tax (Exemption of Tax to Farming Partnerships and Farming Entities) Order 2021, and shall be deemed to have come into force on 1st January, 2021.

Exemption from business tax

2. A farming partnership or a farming entity shall be exempted from the payment of business tax on any income derived from any farming activity involving the production of agricultural products.

Submission of tax returns

3. Notwithstanding any law to the contrary, every farming partnership or farming entity shall in accordance with the revenue laws furnish its annual tax returns to the Seychelles Revenue Commission.

Expiration of Order

4. This Order shall cease to have effect on the 31st December, 2023.

MADE this 29th day of December 2021.

NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE
S.I. 107 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021

Arrangement of Regulations

Regulations

1. Citation and commencement
2. Exemption from business tax
3. Submission of tax returns
4. Expiration of Order
S.I. 107 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021

In exercise of the powers conferred by section 12(2)(a) of the Business Tax Act 2009, the Minister of Finance, Economic Planning and Trade makes the following Order —

Citation and commencement

This Order may be cited as the Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order 2021, and shall be deemed to have come into force on 1st December, 2014.

Exemption from business tax

2. An individual fisher and an individual farmer shall be exempted from the payment of business tax on any income derived from any fishing activity or fishing related activity in the case of a fisher, or any farming activity involving the production of agricultural products in the case of a farmer.

Submission of tax returns

3. Notwithstanding any law to the contrary, every individual fisher and individual farmer shall, in accordance with the revenue laws furnish annual tax returns to the Seychelles Revenue Commission starting for the year 2021.

Expiration of Order

4. This Order shall cease to have effect on the 31st December, 2023.

MADE this 29th day of December 2021.

NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE
S.I. 108 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Amendment of Schedules) Regulations, 2021

Arrangement of Regulations

Regulations
1. Citation and commencement
2. Amendment of First Schedule
3. Amendment of Seventh Schedule
4. Amendment of Eighth Schedule
5. Repeal of SI 85 of 2019
S.I. 108 of 2021

BUSINESS TAX ACT

(Cap 20)

Business Tax (Amendment of Schedules) Regulations, 2021

In exercise of the powers conferred by section 81 of the Business Tax Act 2009, the Minister of Finance, Economic Planning and Trade makes the following Regulations —

Citation and commencement

1. These Regulations may be cited as the Business Tax (Amendment of Schedules) Regulations, 2021, and shall come into operation on 1st January, 2022.

Amendment of First Schedule

2. The First Schedule to the Business Tax Act is amended by —

   (a) repealing Item 1(a) and (b), and substituting it with the following new Item —

   “1. The rates of business tax payable by the owner of a business in respect of the taxable income of a business under section 6 are —

   (a) in the case of an entity, government body, or a trustee under section 40 (5) —

   (i) 15% on the first SCR 1,000,000 of taxable income; and

   (ii) 25% on the remainder.

   (b) in the case of any other person other than an entity or government body —
(i) 0% on the first SCR102,666 of taxable income;

(ii) 15% between SCR102,666 and SCR 1,000,000 of taxable income; and

(iii) 25% on the remainder.”

(b) repealing Item 1 (d); and —

(c) repealing Item 4.

Amendment of the Seventh Schedule

3. The Seventh Schedule to the principal Act is amended by repealing the following Items in the Schedule —

(a) Item 2 (International Corporate Service Providers);

(b) Item 8 (Company listed under Seychelles Securities Exchange);

(c) Item 9 (Private Educational Institution); and

(d) Item 11 (Private Medical Service Provider).

Amendment of the Eighth Schedule

4. The Eighth Schedule to the principal Act is amended by —

(a) repealing the definitions of “farming entity” and “Fisheries Processor” and substituting them with the following new definitions —

“farming entity” means a body or association of persons other than an individual or partnership, engaged in the local production of livestock, fruits, vegetables, flowers or other crops, (floriculture and horticultural crop);

“Fish Processor” means a person engaged in the business of processing fish;”
(b) inserting in their proper alphabetical positions, the following new definitions —

“agricultural exporter” means a person engaged in the export of agricultural products;

“aquaculture” means the cultivation, propagation or farming at sea or on land, of fish from eggs, spawn, spat fingerling or seed, including the rearing and ranching of fish taken locally or imported into Seychelles;

“boat owner” in relation to a vessel means a beneficial owner, and includes —

(a) a part owner;

(b) a charterer, whether bareboat, time or voyage;

(c) a person who acts in the capacity of a charterer; and

(d) a person upon whom control over the destination, function, or operation of the vessel is conferred under a management agreement or a similar agreement;

“fish exporter” means a person engaged in the business of exporting fish or fish products;

“fishing entity” means a body or association of persons other than an individual or partnership, engaged in a fishing activity or a fishing related activity;

“fishing partnership” means two or more persons jointly engaged in a fishing activity or a fishing related activity for common profit, but does not include a limited partnership;

“farming partnership” means two or more persons jointly engaged in the production of local livestock, fruits, vegetables, flowers or other crops (floricultural and
horticultural crops) for common profit, but does not include a limited partnership;

“individual farmer” means an individual engaged in the production of local livestock, fruits, vegetables, flowers or other crops (floricultural and horticultural crops);

“individual fisher” means an individual, other than a boat owner, engaged in a fishing activity or a fishing related activity;

“processing” means the cutting up, separating parts of, cleaning, sorting packing, loining, freezing, salting, canning or preserving fish;

“production” means the rearing or breeding of livestock, growing of vegetables, flowers or other crops on a registered farm by a registered farmer, and the sale and processing of livestock and crops, excluding the sales and processing activities requiring a licence;

(c) repealing Item 1 (Special Rate of Tax);

(d) amending Item 2 (Special Deductions on Taxable Income) as follows —

(i) repealing under Part II, the words “be 150%” and substituting them with the words “be 200%”

(ii) repealing under Part III, the words “be 200%” and substituting them with the words “be 125 %”, and by repealing the words “Farmers Training Centers, Maritime Training Center” and substituting them with the words “Seychelles Institute of Agriculture and Horticulture, Seychelles Maritime Academy, and”

(iii) repealing under Part IV, the words “be 150%” and substituting them with the words “be 125%”, and by
repealing the words “Farmers Training Centers, Maritime Training Center” and substituting them with the words “Seychelles Institute of Agriculture and Horticulture, Seychelles Maritime Academy, and”

(iv) adding under Part V, the following —

“The licensed accommodation must source the services of a local musician that has been registered with the Seychelles National Institute for Culture, Heritage and the Arts and who is in conformity with payment of business tax so as to benefit from this incentive.”

(e) Amending Item 3 (Accelerated Depreciation) as follows —

(i) repealing Part I and substituting it with the following new Part I —

**Part I - The rate of depreciation allowable on capital investments for farming and fisheries other than buildings as specified below —**

<table>
<thead>
<tr>
<th>Relevant Persons/Business</th>
<th>Year</th>
<th>Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agricultural exporters</td>
<td>1</td>
<td>30</td>
</tr>
<tr>
<td>Agricultural processors</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>Aquaculture</td>
<td>3</td>
<td>20</td>
</tr>
<tr>
<td>Boat owners</td>
<td>4</td>
<td>15</td>
</tr>
<tr>
<td>Farming entities</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>Farming partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fishing entities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fish exporters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fish processors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fishing partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual farmers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual fishers</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
(i) repealing Part I and substituting it with the following new Part I —

**Part II** - *The rate of depreciation allowable on capital investment for tourism operators other than buildings as specified below —*

<table>
<thead>
<tr>
<th>Relevant persons/Business</th>
<th>Year</th>
<th>Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>A person carrying on the business of –</td>
<td></td>
<td></td>
</tr>
<tr>
<td>hotel, guest house of self-catering establishment</td>
<td>1</td>
<td>30</td>
</tr>
<tr>
<td>café or restaurant</td>
<td>2</td>
<td>25</td>
</tr>
<tr>
<td>fixed or rotary wing passenger all transport services in respect of all domestic flight</td>
<td>3</td>
<td>20</td>
</tr>
<tr>
<td>domestic ferry services for the transport of freight or passenger boat or yacht charter</td>
<td>4</td>
<td>15</td>
</tr>
<tr>
<td>(including liveaboard)</td>
<td>5</td>
<td>10</td>
</tr>
<tr>
<td>car hirer operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>underwater dive operator of dive centre</td>
<td></td>
<td></td>
</tr>
<tr>
<td>water sports operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel Agent</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tour Operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tour and or Tourist Guide</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equestrian Operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gaming or Casino Operator</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Repeal of S.I. 85 of 20195.**

5. The Business Tax (Exemption of Tax to Individual Farmers and Fishermen) Order, 2019 is repealed.

MADE this 29th day of December 2021.

NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE
S.I. 109 of 2021

SEYCHELLES PENSION FUND ACT, 2005

(Cap 220)

Seychelles Pension Fund (Benefits) (Amendment) (No.2) Regulations, 2021

In exercise of the powers conferred by section 68 of the Seychelles Pension Fund Act, 2005, the Minister responsible for Finance makes the following regulations —

Citation

1. These regulations may be cited as the Seychelles Pension Fund (Benefits) (Amendment) (No.2) Regulations, 2021 and shall come into operation on the 1st January, 2022.

Amendment of S.I. 46 of 2005 as last amended by S.I. 30 of 2021

2. The Seychelles Pension Fund (Benefits) Regulations, 2005 are amended by repealing regulation 36 and substituting therefor the following regulation —

“Indexation and increase of pension

36.(1) Notwithstanding the average Consumer Price Index, exceeding 5% in any one year, the retirement pension, incapacity pension, surviving spouse's pension, post retirement surviving spouse's pension, children's pension, post retirement children's pension and dependent with severe disabilities pension shall be increased to the nearest rupee, based on the average increase of the published Consumer Price Index, not exceeding 5%.

(2) For the purpose of this regulation —

(a) the Consumer Price Index shall be the 12 months average index as published by the National Bureau of Statistics as the national authority
mandated as the custodian of statistical information or any such authority as may be mandated as the custodian or statistical information;

(b) the “applicable minimum wage” means the minimum wage of 35 hours per week, rounded to the nearest rupee, as prescribed under the Employment Act (Cap 69);

(c) the “current pension amount” means the pension paid out to the pensioners as of December of each year.

(3) Where the Consumer Price Index is 5% or less for a year commencing on 31st October, the new pensions, under subregulation (1), shall be based on the following formulas —

(a) Where the current pension amount is below or equal to the applicable minimum wage, the formula shall be —

New Pension amount = Current Pension amount x (100% + Consumer Price Index);

(b) Where the current pension amount is above the applicable minimum wage up to two times the applicable minimum wage, the formula shall be —

New Pension amount = Current Pension amount x (100% + (3/4 * Consumer Price Index));

(c) Where the current pension amount is above two times applicable minimum wage up to five times applicable minimum wage, the formula shall be —

New Pension amount = Current Pension amount x (100% + (1/2 * Consumer Price Index));
(d) Where the current pension amount is above five times the applicable minimum wage up to SCR49,999, the formula shall be —

New Pension amount = Current Pension amount x (100% + (1/4 * Consumer Price Index);

(e) Where the current pension amount is SCR50,000 and above, there shall be no increase in the pension.

(f) Where on the application of the formula under paragraph (a) to (e), the new pension amount payable exceeds SCR50,000, the new pension amount shall not exceed at SCR50,000.

(4) Where a pension was received for a period of less than 12 months, the increase in current pension amount shall be computed on pro rata basis on the respective formula under subregulation (3) multiplied by (number of months since commencement)/12).

(5) Where the Consumer Price Index is 0% or less, the current pension, listed under subregulation (1), shall not be increased.

(6) The increase under subregulation (1) shall be applied on 1st January of each year.”.

MADE this 30th day of December, 2021.

NAADIR HASSAN
MINISTER OF FINANCE,
ECONOMIC PLANNING AND TRADE