



**TOURISM (INCENTIVES) (AMENDMENT) ACT,
2008**

(Act 1 of 2008)



I assent

A handwritten signature in dark ink, appearing to read "Michel".

J. A. Michel
President

31st December, 2007

AN ACT to amend the Tourism (Incentives) Act, 2003.

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Tourism (Incentives) (Amendment) Act, 2008.

Short title

2. The Tourism (Incentives) Act, 2003 is amended as follows—

Amendment of
Act 7 of 2003

(a) in section 2—

- (i) by deleting the definitions of “net daily revenue per occupied room” and “prohibited or restricted goods”;
- (ii) by deleting the definition of “consumables” and substituting therefor the following—

“consumables” means any item used in a licensed accommodation and in an island hotel resort and listed in Part 3 of Schedules 1 and 2;”

- (iii) by deleting the definition of “officer” and substituting therefor the following—

“officer” means the Revenue Commissioner, a person authorized as such under the Trades Tax Act, Business Tax Act, Goods and Services Tax Act and Social Security Act, and any other person authorized as such by the Minister to administer this Act;”;

- (iv) by inserting the following definitions in the alphabetical order—

“casino operator” means a person carrying on the business of gambling games or games of chance and licensed in accordance with the licensing laws of Seychelles;

“chauffeur-driven motor vehicle” – means a vehicle having the capacity to carry nine passengers or less, including the driver, with an engine cylinder capacity of not less than 2000cc, and which is provided for the use of guests together with a driver;

“equestrian tourism operator” – means a

person carrying out the business of providing any horse-related activity, including participatory activities where the visitor does the work of riding or driving the horses, and includes spectator activities where the spectator observes others who are participating in such horse-related activities;

“GST at concessionary taxable value” means the GST calculated as a percentage of the aggregate of the c.i.f value, the concessionary trade tax and 0% mark up of the goods;

“helicopter service operator” means a person carrying on the business of providing commercial helicopter flights services on a scheduled basis or otherwise;

“island hotel resort” means all categories of licensed accommodation situated on islands other than Mahe, Praslin, La Digue, Cerf, Moyenne, Long, L'ilette, Anonyme, Round (Mahe), Round (Praslin), Ste Anne, Ile Therese, and Ile Hodoul;

“motor vehicle” means a vehicle propelled by any form of mechanical power, for conveying goods or persons in connection with a trade or business. In the case of a passenger motor vehicle, it shall not exceed a maximum cylinder capacity of 2500cc (petrol) and 2500cc (diesel), including a pick-up truck not exceeding 1.5 tons and a dual or twin cab truck;

“operational vehicle” means any motor vehicle of a maximum cylinder capacity of 1300cc used by staff of a business in connection with their duties;

“passenger cruise ship operator” means a person carrying on the business of providing a passenger cruise ship services and who is licensed to cruise in Seychelles territorial waters, a principally designed to accommodate a minimum of twenty passengers on a liveaboard basis;

“passenger ferry service operator” means a person carrying on the business of a licensed scheduled passenger ferry service as approved by the Port Authority;

“temporary cruise ship operator” means a person carrying on the business of providing passenger cruise ship services and who is licensed to cruise in Seychelles territorial waters for a period not exceeding six months in any twelve month period;

“temporary yacht/liveaboard operator” means a person carrying on the business of providing commercial charter in Seychelles territorial waters for a period not exceeding three months in a twelve month period.

“tour operator” means a person carrying on the business of planning, scheduling or organising tours, which may include arrangements for accommodation, sightseeing or other similar services by any mode of transport;

(a) in section 4(1)–

(i) by repealing the marginal note and substituting therefor the following –

“Incentives for licenced accommodation and island hotel resort”

(ii) in paragraph (a) by inserting immediately after the word “in” the following “Part 1 of Schedule 1 and Schedule 2”;

(iii) in paragraph (b) by repealing the words “Schedule 2 during the periods specified therein” and substituting therefor the words “Part 2 of Schedule 1 and Schedule 2 during the period specified in Schedule 20”;

(c) in section 5 by repealing the words “3 during the periods specified therein” and substituting therefor the words “6 during the period specified in Schedule 20”;

(d) by repealing section 6 and substituting therefor the following section –

“Concessions for
other tourism
services

6. Every licensed restaurant, not being a restaurant operated within a licensed accommodation, and every licenced dive centre or dive operator, hire craft operator, car hire and taxi operator, yacht and liveboard operator (temporary and permanent), tour operator and tour guide, non-motorized water sports operator, motorized

water sports operator, passenger cruise ship operator (temporary and permanent), passenger ferry service operator, equestrian tourism operator, casino operator and helicopter services operator shall be entitled to the concessions specified in Schedules 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18 and Parts 1 and 2 of Schedule 19 where applicable during the period specified in Schedule 20”;

- (e) by repealing section 7 and substituting therefor the following section –

“Fuel
concessions

7. Every licensed accommodation, island hotel resort, hire craft operator, necessary means of sea transportation, dive center operator, dive operator, tour operator (for licensed motor boats), temporary cruise ship operator, permanent cruise ship operator, ferry service operator (cargo), yacht and liveaboard operator (temporary and permanent) and helicopter services operator who meets the criteria specified in Schedule 13 and 14, shall be entitled to the fuel concessions specified herein”.

I certify that this is a correct copy of the Bill which was

[7th January 2008]

Supplement to Official Gazette

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passed by the National Assembly on the 21st December,
2007.



Marie-Nella Azemia
Clerk of the National Assembly