

NATIONAL ASSEMBLY OF SEYCHELLES

Wednesday 14th December, 2022

The Assembly met at 11.13am

National Anthem

Moment of Reflection

Mr Speaker is the Chair

MR SPEAKER

Bonzour tou Manm Onorab. E bonzour nou zofisye Lasanble, ki avek nou e osi nou manm piblik ki pe swiv.

Enn pti leksplikasyon leskiz pour nou piblik ki kekwfa in atann nou. Mon a dir zot, nou ti pe, nou ti'n ganny vizit en *Angels Choir* ki'n prezant nou avek de sanson Nwel. Sanmenm nou'n retard enn pti pe. Mersi, nou a komanse.

Nou annan Prezantasyon *Documents* Madanm Clerk silvouple.

MADAM CLERK

Mersi Mr Speaker. Bonzour Mr Speaker. Bonzour tou bann Manm, tou bann *staff* Lasanble e tou dimoun ki a lekout. Bann Papye ki pe ganny prezante Mr Speaker i bann *S.Is* e mon pe demann bann Manm pour *bear* avek mwan aköz i annan detrwa sa bann *S.I.*

S.I. 113 of 2022 Customs Management (Tariff and Classification of Goods) Regulations, 2022

S.I. 114 of 2022 Road Act (Authorisation) Order, 2022

S.I. 115 of 2022 Road Act (Repeal of Authorisation) Order, 2022

S.I. 116 of 2022 International Trade Zone (Declaration of Zone) (Revocation) (No.2) Notice, 2022

S.I. 117 of 2022 International Trade Zone (Declaration of Zone) (Revocation) (No.3) Notice, 2022

S.I. 118 of 2022 International Trade Zone (Declaration of Zone) (Revocation) (No.4) Notice, 2022

S.I. 119 of 2022 Seychelles Gambling Capping of Slot Machine and Casino Licenses Regulations, 2022

S.I. 120 of 2022 Public Procurement (Amendment) Regulations, 2022

S.I. 121 of 2022 Passport (Amendment) Regulations, 2022

S.I. 122 of 2022 Broadcasting and Telecommunication Act (Quality of Service) Regulations, 2022

S.I. 123 of 2022 International Monetary Fund Rapid Financing Instrument Order, 2022

S.I. 124 of 2022 International Monetary Fund Extended Fund Facility Order, 2022

S.I. 125 of 2022 Mauritius Commercial Bank (Seychelles) Ltd Term Loan Facility Order, 2022

S.I. 126 of 2022 Business Tax (Exemption of Tax to Farming Partnerships and Farming Entities) (Amendment) Order, 2022

S.I. 127 of 2022 Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) (Amendment) Order, 2022

S.I. 128 of 2022 National Payment System (Electronic Money) Regulations, 2022 . Mersi Mr Speaker

MR SPEAKER

Mersi Madanm Clerk. Prezan nou a pas lo *reading of Public Bills - First Reading*. Madanm Clerk.

MADAM CLERK

Mersi Mr Speaker. *This Act may be cited as the Beneficial Ownership (Amendment) Act, 2022.*

This Act may be cited as the Revenue Administration (Amendment) Act, 2022

This Act may be cited as the Supplementary Appropriation Act, 2022

This Act may be cited as the Seychelles Home Care Agency Act, 2022. Mersi Mr Speaker.

MR SPEAKER

Mersi Madanm Clerk. Nou pour pas lo *Second Reading* bann public *Bills*. E akoz nou pa pe ganny 7 zour *notice* pour pran sa bann *Bills*, nou pour komans avek Mosyon. Premye ki nou pour pran se

Beneficial Ownership (Amendment) Bill, 2022 e mon ava envit *Leader Biznes* Gouvernman pour prezant Mosyon pour *waive 7days notice*.

HON BERNARD GEORGES

Mersi Mr Speaker. Bonzour Mr Speaker. Bonzour bann Manm Onorab, bann *staff* Lasanble e tou dimoun ki pe swiv nou dan lakour. Mr Speaker anba *Order 97(1)* mon oule *move* pour ganny ou permisyon pour sispann *Order 69(1)* pour permet ki *the Beneficial Ownership (Amendment) Bill, 2022*, i ganny lir en Dezyenm Fwa.

Malgre ki sa peryod 7 zour depi ki'n ganny lir pour Premye Fwa, pa ankor ekspire.

Mr Speaker anba *Order 97(2)* mon bezwen donn en leksplikasyon akoz mon pe *move* pour sispann sa *Order*. E parey nou ava realize, *First Reading* fek pran plas detrwa minit pase. E sa se akoz sa *Bill* parmi lezot *Bill* sa semenn bann *Financial Bills* zot in ganny Gazete, ase tar.

In fact tre tar, e nou Lasanble nou bezwen pran sa *Bill* akoz zot *time sensitive*, zot *budget-related* e nou bezwen fer li avan lafen lannen e se pour sa rezon ki mon pe *move* bomaten, pour ganny ou permisyon pour sispann sa *Standing Order*, pour permet ki nou kapab *proceed* lo *Second Reading* sa *Bill*. Mersi.

MR SPEAKER

Mersi *LGB*. Mon a ganny *secondment*? Onorab Esparon?

HON REGINA ESPARON

Mersi Mr Speaker. Bonzour tou dimoun a lekout. Mr Speaker mon pe segonn Mosyon pour ki nou *waive* sa 7 zour pour kapab pran sa *Beneficial Ownership (Amendment) Bill*, pour *Second Reading*.

MR SPEAKER

Mersi Onorab. Manm ki aprouve lev lanmen silvouple? Mersi Manm ki vot kont? Lo Mosyon pour pas *7 days requirement* pour *Second Reading Beneficial Ownership (Amendment) Bill* - 18 Manm in vot pour, 0 kont e 9 in *abstain*.

Donk Manm in aprouve ki nou pran sa *Bill* pour *Second Reading*. E nou ava apel delegasyon Minis Finans silvouple.

MR SPEAKER

Bonzour e byenveni Minis Hassan. Minis pour Finans Plan Nasyonal e Komers e ou delegasyon Mr Patrick Payet *Secretary of State*, Mr

Randolph Samson *CEO Financial Service Authority*, Mr Paul Robert *Director Policy, Research and Statistics Section dan Financial Service Authority*, Ms Donna Muganhiri *Assistant Principal Legal Draftsperson dan AG's Office*, e nou osi nou annan avek nou akote Ms Taryn Auguste *Legal Director*.

Bon zot isi pour nou pran *Beneficial Ownership (Amendment) Bill* pour *Second Reading*. Mon apel Onorab Georges *Leader of Biznes Gouvernman*, pou Mosyon pour *Second Reading*.

HON BERNARD GEORGES

Mersi Mr Speaker. Bonzour Minis avek ou delegasyon. Mr Speaker anba *Order 69(2)* mon *move* ki *the Beneficial Ownership (Amendment) Bill, 2022*, i ganny lir en Dezyenm Fwa. Mersi.

MR SPEAKER

Mon a ganny *secondment* pour sa Mosyon? Onorab Esparon?

HON REGINA ESPARON

Mersi Mr Speaker. *Motion has been seconded. Thank you.*

MR SPEAKER

Mersi. Bon nou a komans travay lo sa *Bill* avek lentrodiksyon par Minis Hassan.

MINISTER NAADIR HASSAN

Mr Speaker Onorab *Leader* Lopozisyon. Onorab *Leader* Zafer Gouvernman, tou bann Manm Onorab e tou dimoun a lekout, bonzour.

Mr Speaker rezon prensipal pour sa bann lamannman ki pe ganny propoze dan Lalwa *Beneficial Ownership 2022*, se pour fer Sesel vin pli azour avek bann standar enternasyonal.

Sa bann lamannman i pour asire ki Sesel i reste an konformite avek standar enternasyonal espesyalman *Financial Action Tax Force (FATF)* ki'n ganny mandate pour fer travay kont blansisaz larzan, finansman terorizm e proliferasyon e osi standar Lorganizasyon Korperasyon Devlopman Ekonomik (*OECD*) ki demann bann ziridiksyon pour mentenir lenformasyon lo *beneficial owners*, ki

devret aksesib e ganny fer disponib ler zot ganny demande par bann Lotorite.

Mr Speaker bann lamannman mazer ki nou pe propoze an relasyon avek sa prozedlwa i *comme swivan*:-

Seksyon 2(i)(b) referans avek *International Trust Act*. Lamannman dan seksyon 2(i)(b) pe propoze ki *International Trust Act 1994*, i ganny ranplase par nouvo *Trust Act 2021* ki ti vin an fors lannen pase.

Seksyon 2(b)(a) *listed companies* ki kapab ganny *exempted*. Mr Speaker anliny avek rekomandasyon *FATF*, lamannman dan seksyon 2(b)(a) pe propoze ki bann *listed companies* ki kapab ganny egzansyon anba sa Lalwa, se bann lakonpanyen ki annan ase *disclosure requirements* kot zot in ganny liste e alor zot deza ase transparan.

Seksyon 3 definisyon; Mr Speaker lamannman dan seksyon 3 pe revwar definisyon “*registrable particulars*”. E definisyon ‘*resident agent*’ an relasyon avek *trust*, ek (a) *limited partnership*.

Nou pe osi entrodwir 3 nouvo definisyon, sa se;- *beneficial ownership information database* e *registrable legal persons*. Mr Speaker *registrable legal persons* i ganny definir koman swa en *listed company*, oubyen en lazans *offshore*, oubyen *CSP* ki'n fini furni son prop Rezis *Beneficial Owner* avek *FIU*.

Lentrodiksyon *registrable legal persons* pour pirman fasilite sa ladministrasyon bann Rezis *Beneficial Owners*, sirtou par bann *trustees* vizavi bann *trust* anba zot administrasyon.

Seksyon 5(i) lokasyon rezis *beneficial owner*. Mr Speaker lamannman dan seksyon 5(i), pe egzize ki tou bann rezis *beneficial owner* i ganny kite Sesel pour fasilite akse par bann Lotorite.

Seksyon 5(i)(a) konteni rezis *beneficial owner* Mr Speaker, lamannman dan seksyon 5(i)(a) pe propoze pour enkli rezis *beneficial owner* numero idantite Nasyonal (*NIN*) e numero idantifikasyon pour *tax (TIN)* en *beneficial owner*.

Sa lamannman i enportan akoz en tel numero, i fasilite idantifikasyon en dimoun. E dan ka kot en ziridiksyon pa fer provizyon pour numero Idantite Nasyonal pour son sitwayen, sa ziridiksyon pour omwen bezwen annan en numero idantifikasyon pour *tax*.

Seksyon 5(1)(i) lenformasyon lo *nominees* e *nominators*. Mr Speaker lamannman dan seksyon 5(1)(i) pe propoze ki lenformasyon

lo *nominees e nominators*, i ganny li enkli koman en dokiman separe avek rezis *beneficial owners*. Olye ki i ganny mete lo sa rezis li menm.

Tou sa pour fasilite lenplimantasyon sa rezis an pratik. Nouvo provizyon i osi enkli bann lenformasyon ki bezwen ganny donneren lo *nominees e nominators*.

Seksyon 5(1)(f) lenformasyon lo *registrable legal persons*;

Mr Speaker lamannman dan seksyon 5(1)(f) i propoze bann lenformasyon ki devret ganny kite lo bann *registrable legal persons*. Sa i enkli zot non, nimeron anrezistremant, dat anrezistremant, ladres eksetera.

Seksyon 5(i)(a) kondisyon konsernan *registrable legal persons*. Mr Speaker nouvo seksyon 5(i)(a) pe ganny propoze pour garanti ki avan non en *registrable legal persons* i ganny mete lo rezis *beneficial owners*, sa *registrable legal persons* i fini soumet son prop lenformasyon *beneficial owners* avek *FIU*.

Sa pour asire ki a tou moman lenformasyon lo sa bann endividi, oubyen *beneficial owners* par deryer sa bann *registrable legal persons*, i la e aksesib.

5(ii)(a) kan lenformasyon i devret ganny mete lo rezis.

Mr Speaker nouvo seksyon 5(ii)(a) pe propoze ki lenformasyon lo en *beneficial owner*, i ganny i selman ganny antre lo rezis ler tou son bann lenformasyon in fini ganny kolekte e konfirman. Sa pour anpese ki bann bout lenformasyon i ganny mete lo rezis e pour redwir risk lenformasyon ki pa korek ganny mete lo rezis.

Seksyon 5(5) definisyon *nominee e nominator*;

Mr Speaker lamannman seksyon 5(5) pe revwar definisyon *nominee e nominator* anliny avek nouvo gidans *FATF* ki'n ganny publiye boner sa lannen.

Seksyon 5(6) dire letan pour soumet premye lenformasyon *beneficial owners with FIU*;

Mr Speaker nou pe propoze pour ranplas seksyon 5(6) par en nouvo provizyon ki pour egzize ki koman en nouvo rezis *beneficial owners* i ganny kree. Sa *resident agent* i annan 14 zour pour soumet sa bann lenformasyon, kot *FIU*.

Seksyon 8 prezervasyon lenformasyon;

Mr Speaker nou pe propoze en nouvo seksyon 8 ki pour donn plis klarite lo lafason ki lenformasyon *beneficial owners*, pour ganny prezerve a tou moman.

Sa nouvo seksyon i egzize ki tou *legal person* e *legal arrangement* pou bezwen kit zot rezis *beneficial owners* tou dilon zot lavi. Savedir ziska ler zot dizourd oubyen zot nepli egziste. Parkont bann deklarasyon bann *beneficial owners*, e bann notis pour bezwen ganny kite omwen 7an apre ki sa dimoun in nepli en *beneficial owner*.

Ler en *legal entity* oubyen en *legal arrangement* in nepli an egzistans, son *resident agent* pou bezwen kit sa bann lenformasyon pour omwen 7an. E finalman ler sa *resident agent* i aret son loperasyon, tou sa bann lenformasyon, pour ganny soumet kot Lotorite swa *FSA*, oubyen *FIU*. Sa nouvo seksyon pour asire ki touzour lenformasyon lo *beneficial owner* i isi Sesel e aksesib a tou moman par Lotorite nesese.

Seksyon 9 idantifikasyon e verifikasyon *beneficial owners*;

Mr Speaker nouvo provizyon ki pe ganny propoze anba seksyon 9 pe donn serten egzanpsyon bann *legal persons*. E *legal arrangement* sirtou dan sekter *offshore*, ki ti'n deza idantifye zot bann *beneficial owners* anba vye *Lalwa International Companies Act*.

Sa pour anpes diplikasyon lenformasyon ki ti'n deza ganny fourni par sa bann antite. Me sa i lo kondisyon ki sa bann *legal persons* e *legal arrangement* i met azour zot rezis *beneficial owners* avek nouvo kriter *beneficial owners* anba nouvo *Lalwa*.

Seksyon 9 sanksyon kont bann dimoun ki pa oule donn lenformasyon;

Mr Speaker bann nouvo propozisyon ki'n ganny propoze par seksyon 9(6),9(7),9(8) e 9(9), se pour entrodwir sanksyon lo bann dimoun ki pa fourni lenformasyon ler zot ganny demande par en *legal person*, oubyen *legal arrangement*.

Lamannman ki pe osi demande ki ler en *legal person*, oubyen *legal arrangement* i pran aksyon kont en tel dimoun, i pour bezwen kit en rikord sa aksyon ki in pran e enform son Lotorite Konpetan, swa *SFA* oubyen *FIU*.

Seksyon 10 notifikasyon *beneficial owners*;

Mr Speaker lamannman ki pe ganny propoze dan seksyon 10(1) e 10(3) se pour donn enn pti pe plis letan en *beneficial owner* pour notifie son *legal person*, oubyen *legal arrangement* ki in vin en *beneficial owner*, oubyen okenn sanzman dan son bann detay ki'n deza ganny soumet.

Nou pe propoze ki sa peryod letan, i ogmante pour sorti 14 zour pour vin 21zour. E nouvo sou seksyon 3(a) pe demande ki ler en rezis

beneficial owner i sanze, sa bann nouvo lenformasyon i ganny soumet kot *FIU* avan 14zour.

Mr Speaker lamannman dan sou seksyon 10(4) pe propoze ki dan ka kot en dimoun ki pa le donn lenformasyon sa *legal person* oubyen *legal arrangement* ki'n demann sa lenformasyon, i pran aksyon nesese kont sa dimoun.

An se moman sa sanksyon ki pe, ki sa *legal person* oubyen *legal arrangement* i kapab pran, i opsyonel. Me avek nouvo lamannman sa pou vin mandatwar. Sa pour fer sir ki en dimoun i donn lenformasyon, ler i ganny demande pour asire ki tou lenformasyon nesese, i ganny kolekte e garde lo sa *beneficial owner*.

E parey mon'n dir oparavan, ler en *legal person* oubyen *legal arrangement* i pran aksyon kont en tel dimoun, i pour bezwen kit en rikord sa aksyon e enform son Lotorite Konpetans *FSA*, ouswa *FIU*.

Seksyon 11(1) lenspeksyon lo rezis *beneficial owners*;

Mr Speaker lamannman dan seksyon 11(1) pe propoze ki avek lentrodiksyon *registrable legal person* - direkter en *registrable legal person*, pou osi kapab enspekte Rezis *Beneficial Owners* ki pe ganny kite kot *resident agent*.

Seksyon 13 lobligasyon lo *listed companies*;

Lamannman dan seksyon 13 pe propoz bann lenformasyon, ki en *listed company* pour bezwen fer antre lo *Beneficial Ownership database* kot *FIU*.

Sa i enkli non sa lakonpanyen, son ladres, nimero anrezistreman, dat anrezistreman e ziridiksyon ki sa lakonpanyen i ganny liste.

Seksyon 14A *trustees* pour donn lenformasyon;

Mr Speaker nouvo seksyon 14a, pe ganny propoze k i Sesel i an konformite avek rekomandasyon 25.4 *FATF*. Sa nouvo provizyon i demande ki bann *trustees* i fourni lenformasyon *beneficial owners* avek bann lenstitisyon finansyel e *designated non-financial and professionals*, ler zot ganny demande.

E n tel demann i bezwen anliny ek zot obligasyon anba Lalwa Blansisaz Larzan e Finansman Terorizm.

Seksyon 14B, *trustees* pour esanz lenformasyon ek kanmarad. Mr Speaker nouvo seksyon 14B, pe ganny propoze pour asire ki dan ka kot en *trustees* i ganny administre par plis ki en *trustee*, tou bann *trustee* pour bezwen fer lesanz lenformasyon avek kanmarad.

Sa pour asire ki a tou moman, tou bann *trustees* i annan lenformasyon korek konsernan *beneficial owners* sa *trust*.

Seksyon 14C aplikasyon penalti;

Mr Speaker nouvo seksyon 14C pe ganny propoze pour klarifye prosedir pour aplikasyon penalti par Lotorite. Avan ki en penalti pou kapab ganny enpoze, Lotorite pour bezwen donn sa parti en notis ki spesifye natir akoz i pa an konformite avek Lalwa e ki i lentansyon Lotorite pour enpoz en penalti. E ki sa parti i annan 14zour pour defann son lekor.

Seksyon 17A pouvwar Lotorite pour fer *guidance* e *codes*;

Mr Speaker, nouvo provizyon anba 17a ki pe ganny propoze pour donn Lotorite pouvwar pou fer *guidance* ek *codes* ki byensir fodre anliny avek Lalwa.

Sa bann *guidelines* ek *codes* pou annan pouvwar Lalwa e alor sanksyon pour aplikab dan ka ki en dimoun, pa an konformite.

Seksyon 17B pouvwar lotorite pour donn *direksyon*;

Mr Speaker nouvo provizyon anba 17b ki pe ganny propoze pour donn Lotorite pouvwar, pour donn *direksyon* dan ka ki en *legal person*, *legal arrangement*, oubyen *resident agent* pa an konformite avek Lalwa.

Sanzman bann provizyon sanksyon;

Mr Speaker, bann lezot lamannman dan Lalwa ki nou pe propoze se pour ogmant bann sanksyon sorti R50mil pour vin R150mil.

Sa i anliny avek lamannman resan ki nou'n fer dan *International Business Company Act*, *Limited Partnership Act*, *Trust Act* e *Foundations Act*. Nou pe osi ranplas laplipar sa bann *finis* avek penalti ki pli efikas.

Provizyon tranzisyonnal;

Mr Speaker, dernyen provizyon dan sa Lalwa i donn *legal person* e *legal arrangement* 12mwan pour konform avek nouvo lobligasyon anba seksyon 5(1)(a) e 5(1)(e).

Mr Speaker pour ki sa bann sanzman i vin legal, mon pe prezant avek Lasanble Nasyonal, sa Prozedlwa *Beneficial Ownership (Amendment) Act, 2022*, pour zot konsiderasyon e laprouvasyon. Mersi Mr Speaker.

MR SPEAKER

Mersi Minis. Bon nou aprezan ouver lasal pour deba. Mon ti a kontan ganny non bann Manm ki annan lentansyon, entervenir o debi. Bon mon annan enn, mon a donn li 15minit.

Si i annan lezot Manm ki lev lanmen apre, kekwa mon pou bezwen redwir lakantite letan. E byensir avek leksepsyon bann *Leaders* si zot le entervenir. Onorab Gill i a komanse.

HON CHURCHILL Gill

Mersi Mr Speaker. Bonzour Minis ek ou delegasyon. Bonzour tou Manm e tou dimoun a lekout. Mr Speaker lobzektif sa *Bill* se pour asire ki sa Prozedlwa i kontinyen reste relevan, e annakor avek standar enternasyonal. Met an plas, par *FATF*, en Lorganizasyon pour Lekonomi Korperasyon e Devlopman.

Asire ki bann diferan ziridiksyon, i mentenir lenformasyon lo *beneficial ownership*. Ki devret kapab ganny akse avek a dispozisyon a tou moman ler i ganny demande par Lotorite Konpetan, pour son ladministrasyon e ranforsman bann Lezislasyon relevan pour kapab konbat krim finansyel.

Sa *Bill* pe osi fer an sort pour amelyor lefikasite e enplimantasyon sistenm ki an plas. E osi pour fer sanksyon moniter, kot i nesaser.

Mr Speaker, menm si *listed company*, i ganny egzanpte dan laplikasyon *Beneficial Ownership Act*, sa *Bill* i kree en *framework* pour kolekte serten lenformasyon minimal *beneficial ownership*, ki kapab ganny *uploaded* dan en *database*, ki kapab fasilite resers lo *database* konplet.

An plis ki sa, *listed company* pour selman ganny *exempted* si i annan aplikab *disclosure, applicable disclosure requirements*.

Ki prodwi lenformasyon adekwat *beneficial ownership* lo bann *listed companies*. Sa *Bill* pe osi met anliny provizyon, an relasyon avek *trust*. Avek nouvo *Trust Act* i adres *disclosure of beneficial ownership information* par *trustees*, pour kapab *comply* avek rekomandasyon 25.4 *FATF*.

Pour fer li fasil pour *trustees* prodwi lenformasyon *beneficial ownership*, avek Lotorite Konpetan, e osi *FIs* e *DNFBPS* ler zot demande.

Mr Speaker sa *Bill* pe osi entrodwir konsep *registrable legal person* ki pirman pour konvenyans administrativ, pou fer posibil

lenplimantasyon efektiv sa *Act*, an relasyon avek *compliance* avek rekomandasyon *FATF*.

Lenportans partikilye, se sa nouvo provizyon anba sa lamannman, ki'n ganny enkorpor pour garanti ki avan ler non en *registrable legal person*, i ganny fer antre lo rezis *beneficial owners*, sa dimoun legal in devret fini soumet son lenformasyon *beneficial ownership* avek *FIU*.

Si i annan en neseseite pour ganny akse avek lenformasyon, sa pour ede redwir risk ki lenformasyon lo *natural persons*, ki pa deryer *registrable legal person* pa la. Sa *Bill* i osi met plis klarite lo prosedir, e spesifye pli klerman lezot keksoz dan *principal Act*.

Sa i enkli met plis klarite lo kalite lenformasyon, *legal person* e bann laranzman legal ki zot bezwen kit lo Rezis *Beneficial Ownership* pour en letan endefini.

Me bann deklarasyon, e bann notis an ekri i devret ganny kit pour 7an, apre dat ki sa dimoun i nepli en *beneficial owner*. Sa osi i aplikab, ler *legal person*, oubyen bann laranzman in dis-kontinyen, oubyen i nepli egziste.

Lobligasyon, pour prezan al lo *resident agent*, pour li osi kit sa bann rikord, pour 7an. Mr Speaker dan lenstans ki sa *resident agent* i a son trou i dis-kontinyen tou rikord i ganny donnen avek Lotorite Konpetan.

An adisyon sa *Bill* i fer provizyon, ki lenformasyon *nominee*, oubyen *nominator* i ganny mete dan en *annex to the Register*, dan plas sa Rezis li menm.

An plis i fer provizyon ki lenformasyon i ganny kite dan rezis an relasyon avek *registrable legal persons*, ki pour enkli parmi lezot non, nimer, enkorporasyon, dat enkorporasyon, ladres lanrezistrem, dat ki sa dimoun, ti'n vin oubyen arete koman en *registrable legal person*.

Sa *Bill* pe osi fer provizyon, pour donn pouvwat zofisye konpetan, pour donn *code* e gidans e direksyon. Donnen sa plizyer provizyon dan sa *Act*, e regilasyon, ekstansyon atraver kod e gidans. Zot pour osi annan pouvwat *de loi*. Kot sanksyon pou ganny aplike, dan bann ka *non-compliance*.

Mr Speaker, seksyon 4(d) pe ogmant sonm penalti. Dan seksyon 4(3) anba Lotorite Konpetans dan *principal Act*. Sorti R50mil pour vin R150mil.

Amanman pe osi ganny fer, anba seksyon 5(d) dan seksyon 3 *romans(i) and (ii)* anba seksyon 5(e) dan seksyon 4 *romans (i) ek (ii)* sorti 50mil pour vin 150mil, anba *Register of Beneficial Owners* seksyon 5(3) dan *principal Act 2020*.

Amanman pe osi ganny fer dan seksyon 5(h) kot en nouvo penalti, R150mil pe ganny entrodwir si seksyon 5(g) pa ganny respekte.

Anba seksyon 7,8,6 in spesifye klerman ki tou rikord ki ganny soumet, avek Lotorite Konpetan i devret dan form *digital*. A leksepsyon ler Lotorite Konpetan, avek *resident agent* in tonm dakor diferaman.

Mr Speaker seksyon 7(8)(8) i fer provizyon pour en penalti R150mil, pour sak kontrovansyon ki ganny fer ler seksyon 8,7 pardon, seksyon 7,8,7 pa ganny respekte. Anba seksyon 8(13) i fer kler ki si en dimoun pa respekte seksyon 6, i pour an defo avek Lalwa e i pour kapab ganny met dan prizon maksimonm 1an, oubyen i pour ganny *fine* lavaler R200mil, oubyen tou lede alafwa.

Seksyon 9(2) *declaration of beneficial ownership information* pour sorti 14 zour pour vin 21 zour.

Seksyon 14(b)(3) si en *trustee* pa *comply* avek seksyon 2, i pour ganny sarze en *fine* R200mil. Anba seksyon 14(c)(5) okenn penalti ki ganny enpoze, par *FSA* i devret ganny peye avek *FSA*.

Anba seksyon 14(3)6 okenn penalti enpoze par *FIU*, i devret ganny met dan *Consolidated Fund*. Mersi Mr Speaker.

MR SPEAKER

Mersi Onorab. Onorab Pillay.

HON SEBASTIEN PILLAY

Mersi Mr Speaker. Bonzour tou koleg Onorab e bonzour tou dimoun ki a lekout e tou dimoun ki pe swiv nou deba sirtou bann dimoun ki travay dan Sekter Finansyel.

Premyerman Mr Speaker mon ti a kontan, note ki nou pe fer en lamannman dan nou Lalwa *Beneficial Ownership* apre ki nou fek - annefe pa tro lontan nou'n aprouv en Lalwa konplet pour *Beneficial Ownership*.

So premye kestyon ki vin dan mon lespri, se mon ti ava kontan ganny en klarifikasyon lo akoz ki apre ki Lasanble in fer en travay ase signifikan, e ki nou annan menm en *AML/CFT Committee* ki'n

ganny formen, ki Gouvernman pe bezwen vin avek en lamannman dan Lalwa *Beneficial Ownership*. Sa i mon premye kestyon.

Mon dezyenm kestyon ki mon ti a kontan ganny reponn, ler mon regard bann sanzman ki pe ganny propoze, mon bezwen demande akoz, ki inisyalmen ler nou ti fer provizyon pour sa Lalwa, sirtou an sa ki konsern aplikasyon seksyon 2, akoz nou pa ti anmenn sa bann lamannman?

E akoz ki - eski in annan konsiltasyon avek bann parti prenan avan ki sa lamannman i vin devan Lasanble? Sa i mon premye kestyon.

Now mon lot kestyon ki mon annan Mr Speaker, eski zot kapab dir nou, vi ki sa i *relate* tou sa ki nou apel nou *BO Register* e an sa ki mon konpran - petet zot ava koriz mwan si mon mal - se ozordi *FIU*, ki pe *populate* sa *BO Register*, se li ki pe met sa bann antite lo sa *BO Register*.

Ki zistans *FIU* in arive avek travay ki i pe fer lo sa *BO Register* ozordi? Admeton par egzanp ou annan en demann pour en *mutual exchange of information*, eski Sesel i annan en *BO Register* ki kredib e ki bann antite enternasyonal, ki souvandfwa pe rod bann lenformasyon - akoz nou annan en ziridiksyon *offshore* ki nou *operate*.

E lefe ki nou ki nou annan sa ziridiksyon, byensir toultan i annan bann kestyon ki ganny demande lo bann konpanyen ki vin fer en korperasyon Sesel, dan nou sektè *offshore*.

Eski nou pour dan en pozisyon pour donn zot sa lenformasyon? Rezon mon demann sa kestyon, se ki akoz mon ti a kontan ki ler nou pe propoz en lot lamannman dan *beneficial ownership*, ki sa pe davantaz ede pour anmenn en *Beneficial Ownership Register* ki pli kler.

Me ki osi permet nou pour kapab fonksyonnen koman en pei souverèn *rather than* ki nou pe vwar nou pe *bezwen* toultan fer bann sanzman. E ou a dir *goal post* i sanze tanzantan.

Mon dernyen pwen, Mr Speaker, mon ti a kontan ki Minis i fer en komantr, lo in annan en zizman resan ki'n sirkile, an sa ki konsern *public disclosure of beneficial ownership information*.

E sa ki nou pe fer la, zisteman se pour fer - ozordi i annan, en eleman ki *involve* dan fer *public disclosure* pour nou *beneficial ownership information*. E in annan sa zizman ki'n ganny dekrir koman, anba *The Court of Justice of the European Union*.

Ki'n *issue en landmark ruling, in the use forth Anti-Money Laundering Directives*. E in deklare e sa i for, e (AMLDD) "*for a public official database is invalid.*" Me selman mon vwar la nou pe *comply* avek en - nou swadizan pe *comply* avek en legzizans OECD.

So mon ti a kontan konpran egzakteman, kote nou *stand*, si eski apre ki nou'n fini fer sa, en sel kou apre nou pour vini fer ankor bann sanzman.

Akoz mon ti a kontan reasir, mon lekor ki nou bann Lotorite Lokal, ki pe reste azour avek bann sanzman ki pe arive lo bann tandans lo lasenn enternasyonal.

Pou fer ki koman Lasanble Nasyonal, ler nou ganny nou sa bann Lalwa i tre teknik, i tre kompleks. Be nou kapab osi ganny bann leksplikasyon, pandan lannen lo ki bann mezir, bann keksoz ki pe arive, bann devlopman ki pe arive. Mersi Mr Speaker.

MR SPEAKER

Mersi Onorab. Mon ava envit Minis pour donn son repons lo deba. Minis mon donn ou laparol, repons lo deba.

MINISTER NAADIR HASSAN

Mersi Mr Speaker. Mersi bann Onorab, ki'n pran laparol. Pour mwan adres kestyon ki monte. Premye kestyon *regarding* aköz sa *need* pour fer lamannman dan *BO Act* vi ki i en Lalwa ase resan?

Larepons i kler;- lo sa bann kalite Lalwa Onorab i annan de keksoz ki ou pou vwar, se, enn ler ou annan en nouvo Lalwa, en keksoz ase nouvo, ler ou travay lo Lalwa e ler ou *operationalize* Lalwa, i annan serten keksoz ki monte, ki fer ou annan en *need* poudir be sa ti devret mars koumsa.

Me ler ou pe drafte Lalwa li menm, ou napa sa leksperyans poudir be an pratik i ti pour mars koumsa. So sa i premye rezon.

Dezyenm se ki parey zot konnen bokou lo sa bann Lalwa Finansyel, *the goal post keep changing*. E nou, nou bezwen keep nou *up-to-date in terms of bann requirement*. E posibilite se ki tou le lannen, tou le 2an ou pour vwar ou bezwen *update* Lalwa.

So i pa en keksoz ki pour - ki mon vwar li pe arete, i pour en keksoz ki pour bann devlopman ki ase dinamik e i pour kontinyen. Lo kote si in annan konsiltasyon? Lenformasyon ki mon'n gannyen ek SS, se wi i annan konsiltasyon ki Minister in fer ansanm avek FSA avek lendistri. E annefe zot in siport bann lamannman ki'n vini.

Lo kote ki bor nou'n arive avek bann *Register*? Lenformasyon se ki lo kote bann *international companies*, sa i 90poursan *completed*. Lo kote bann lakonpanyen lokal sa i annan plis louvraz pour fer, lo kote *awareness* e sa.

E pour fer bann lakonpanyen vin donn lenformasyon. Mon napa *figure* egzakt *in terms of percentage* lo bann lakonpanyen lokal. Me pour enternasyonal i 90poursan. Me ki nou vwar, nou risk i plis lo kote bann lakonpanyen enternasyonal e i sa bann lenformasyon, ki bann Lotorite aletranze i rode.

Regarding sa case ki ou'n mansyonnen lo pozisyon *EU Courts* lo *public database*. Sel keksoz se ki nou, nou *database* i pa en *public database*. I still en *private database* akoz i zis *available to law enforcement agencies*.

So si mon ek ou, nou pou ale pour nou al *access* sa *database*, nou pa kapab. I *available* zis *to law enforcement*. So mon pa vwar ki sa zizman i pou annan any lenpak lo nou *framework* ki nou'n met an plas. Mersi.

Avek sa Mr Speaker, mon ti a kontan dir mersi pour sa bann entervansyon e ankor demann sipor pour sa *Bill*. Mersi.

MR SPEAKER

Mersi Minis. Mon ava apel bann Manm pour vot lo merit zeneral sa *Bill* dan *Second Reading*. Manm ki an faver lev lanmen silvouple.?

Mersi mon vwar tou Manm in vote. Lo vot lo *general merit Beneficiary Ownership (Amendment) Bill, 2022*, 28 Manm in vot pour 0 kont e 0 abstansyon. Sa *Bill* in aprouve par Lasanble.

E Madanm Clerk i a fer *Second Reading*.

MADAM CLERK

Mersi Mr Speaker. *A Bill for an Act to amend the Beneficial Ownership Act, 2020 and to provide for the alignment of the provisions relating to trusts with the Trusts Act; to provide for introduction of the concept of registrable legal person; to outline procedures that bring clarity to the requirements of the Act; to provide for more punitive penalties; to provide for the increase of various timelines to allow for compliance; to provide for the strengthening of the enforcement powers of competent authorities; and to provide for matters connected to or incidental to the foregoing.* Mersi Mr Speaker.

MR SPEAKER

Mersi Madanm Clerk. Nou a pas dan Staz Komite pour nou konsider bann lezot kestyon, e amannman.

Onorab Hoareau mon sipoze ou, ou pe al dan lalis *Bills Committee*. Wi Onorab Hoareau?

HON JOHN HOAREAU

Mr Chair mon ti a le *move* anba nou *Standing Order 22* pour nou fer *an adjournment on specific and important matters*, an vi ki i annan en lamannman ki *panel* i ti a kontan nou enkorpore.

Me i pa'n nou'n napa sa *72hours of notice*. Alor nou ti le ganny enn pti letan pour nou konsidere, ki fason nou pour fer li. Mersi.

MR SPEAKER

Wi sel keksoz ki enkyet mwan ki konsern mwan, se ki mannyer nou pour ganny *notice* pour tou Manm si ou pe anmenn en amannman ki sibstansyel?

Mon ava ekout bann *Leaders* si zot annan en lopinyon. Mon napa obzeksyon si nou kapab fer li, nou a soz. Onorab Pillay?

HON SEBASTIEN PILLAY

Mersi Mr Chairman. Mr Chairman ler mon pe lir sa ki pe ganny propoze la, i en keksoz ase senp li. Me selman, *that's why* mon dakor ek sa ki Onorab Hoareau pe dir. Ou konnen ki mannyer zot pa'n vwar sa pour sa ganny enkli dan Lalwa?

Akoz sa i en pwen pli enportan la. Akoz se sa ki fer ki Minis, i kapab preskrir kan sa bann dimoun ki annan sa konpanyen i bezwen kontinyen *update* zot bann lenformasyon ki zot met lo sa Rezis. I donn pouvwar Minis Finans, sa pouvwar Lezislatif ki nou *delegate* avek Gouvernman.

So ki mannyer Mr Speaker - petet sa ki enportan nou bezwen ganny en larepons *from FSA* - ki mannyer sa in ganny *omitted*, ki prezan i vin la. E nou prezan nou bezwen pri dan prosedir Lasanble, teknikalite Lasanble, kot nou bezwen *72erdtan* pour nou konsider en lamannman.

Nou'n donn zot - e Mr Speaker, e la mon bezwen *note en matter of privilege* mon pa le fer li dan en fason kritik pour - i pa en kestyon Lasanble, me i konsern Gouvernman plito. Nou'n donn zot notis, nou

pe esper sa bann lamannman. Nou'n annan *meeting* avek zot, nou pe esper sa bann lamannman.

Speaker eksplik zot nou bezwen sa bann lamannman. Be *at least* en zefor i bezwen ganny fer *somewhere*, pour ki ler nou ganny lamannman nou pa pe ganny sa bann, sa bann keksoz koumsa.

So Mr Speaker, mwan mon krwar *the best thing to do* se ki nou pran en *technical adjournment*, nou konsider sa lamannman *and then* nou *resume*.

MR SPEAKER

Byen. Mersi. Me i sanble mwan ler ki nou'n arive mon krwar pli bon manner - Onorab Georges ou ti pour kontinyen adres lo la oubyen in fini ...

HON BERNARD GEORGES

Mr Speaker. Mon ti anvi koz lo tou sa ki nou'n fek koze la. Me malerezman tou lezot in pas avan mwan. E mon pwen ki mon ti pou al fer, in ganny fer par *Leader* Lopozisyon. Mersi.

MR SPEAKER

Tre byen si in ganny fer. Alor sa ki mon pe propoze se ki nou pran sa *adjournment* e nou demande ki dek ki zot fini avek zot sirkil *amendment* pour nou tou vwar, sa ki zot in dakor lo la. E ki nou a rebran lo *Bill* apre midi 2er. Byen? Minis ek *panel*, mersi bokou. Nou a *adjourn* la pour lemoman, *technically* e nou a rebran 2er. Mersi.

(technical adjournment)

MR SPEAKER

Bonn apre midi tou dimoun. Bann Manm, zofisye e *panel*. Nou a rebran lo Lalwa *Beneficial Ownership*. Bann Manm in ganny en nouvo kopi *Bill* avek son amannman ladan.

I en *amendment* sibstansyel dan le sans ki i anmenn en eleman enportan dan sa *Bill*. Me selman i tre fasil pour konpran e pa konplike.

Donk mon mazine nou kapab pran sa *amendment* annord. Mon a retourn kot Onorab John Hoareau.

HON JOHN HOAREAU

Mersi Mr Chair. Ler i ariv lo *amendment to section 9* mon ava fer sorti sa bann pwen. Mersi.

So nou premye lamannman ozordi, lo sa *Bill Beneficial Ownership (Amendment) Bill, 2022*, I lo son *long title*, e i pour lir koumsa:-

“A Bill for an Act to amend the Beneficial Ownership Act, 2020”.

So tou leres i ganny retire, i ganny *deleted*. Nou dezyenm lamannman. Mr Speaker petet i enportan pour mwan fer resorti ki sa bann bout la i deza dan “*Objects and Reasons*” e nou ti pran en desizyon pour nou retir, akoz i deza dan “*Objects and Reasons*” e tou bann *Bills* ki'n presed li sa pandan sa lannen in servi menm format, in retir sa.

So nou pe kit li konsistan avek bann *Bills* ki'n ganny fer. *Otherwise* si nou ganny en lenstriksyon avek AG's *Office* petet nou ava i ava sanze dan lefitir, Mon pa konnen.

So nou ava bouze, nou ava al lo lot amannman ki ganny trouve lo paz 8 anba *Clause 3(d)*. I dir, “*by repealing*”, so nou tir “*the*” i vin “*by repealing the definition of*” so nou pe tir sa “*of*” apre “*repealing*”.

MR SPEAKER

En enstan Onorab Georges, i annan en pwen.

HON JOHN HOAREAU

Yes.

HON BERNARD GEORGES

Mersi Mr Chair. Mr Chair mon vwar enn de lamannman dan *Clause 2*. Mon pa konnen si nou tou nou pe swiv menm versyon. Akoz Clerk in anvoy en versyon, *recently* e in dir nou *omit all the previous one*.

So mon vwar par egzanp dan mon *clause 2(b)*. 2(b)(iv)(c) i annan en amannman. *Right at the bottom* zis avan *Clause 3*. E avan sa ti annan dan *chapeaux in fact everywhere* dan sa *Bill chapeau* in ganny sanze *from the plural to the singular*. Mersi.

MR SPEAKER

Mersi. Be Manm e *panel* in note? Lekel ki final?

HON JOHN HOAREAU

Mr Chair lo mon versyon mon pa pe vwar sa bann amannman. Wi *ok*. Les mwan sey get si mon vwar. An *ok* sorry. Mwan ki'n fer sa fot, mon'n pran *the wrong one* akoz sitan annan bokou versyon la lo latab.

Ok. Non-be pa li sa, sa *Revenue. this is the one*. *Ok* mersi mon'n vwar sa versyon ki Onorab Georges pe refer avek. So nou ava *proceed*, nou a kontinyen avek lamannman lo *subclause (c)*.

MR SPEAKER

Savedir sa de pwen Onorab Georges in fer i dan *Bill* li en?

HON JOHN HOAREAU

Yes.

MR SPEAKER

Ok. Kontinyen.

HON JOHN HOAREAU

Subclause 2. I pour li *Subclause 2(c)*. 5. Be mon napa sa ankor. *Ok*. *b(i)* dan mo "*chapeau*" wi, i annan en "*x*" ki ganny retire. Apre nou al lo 5(c) i pour lir koumsa, "*Provided that when the legal person is restored to the Register under its respective statutory legislation, the provisions of this Act shall be applicable to such legal person*", e la nou retir sa mo "*even*" nou met "*including*" apre i kontinyen, "*for the*", nou'n met sa mo, "*period*" sa *following phrases*, "*period during which it was struck-off*." Apre nou fini lanmenm.

Nou al aprezan lo *amendment of section 3 Clause 3* lo paz 8(d). I lir koumsa, "*by repealing the definition of "registrable particulars" and the inserting the following definitions*. So ki nou'n tire ladan nou'n tir *after the word "by"* nou tir "*the*" e nou'n ranplas "*repeal*" par *repealing*.

Apre sa nou'n retir "*of*" e apre *the word "and"* dezyenm laliny, nou'n retir "*the*" nou'n met "*inserting*" e nou'n retir "*of*" apre sa mo.

Nou kontinyen avek *d(a)(i)* zis enn pti pe pli ba lo menm paz i lir koumsa; "*is subject to its own disclosure requirements under this Act and is in compliance with sections*" plural nou'n met en "*s*" 5(6) sa i en *insertion and 10(3a)* dan *bracket*. Nou retir 13.

Nou kontinyen Mr Chair.

MR SPEAKER

En moman silvouple. Onorab Pillay i annan en pwen.

HON SEBASTIEN PILLAY

Mersi Mr Chairman. Mon pe regard Lalwa e 13 i *refer to en beneficial ownership database*. Akoz nou pe ranplas 13 par 10(3)(a) selman?

Should that person not being in compliance of the elements in 13 as well?

MR SPEAKER

Eski *panel* i anvi adres sa? Likel? Wi? Yes?

DIRECTOR PAUL ROBERT

Mersi Mr Speaker. *Regarding* kestyon Onorab Pillay. Si ou get byen seksyon 13. Seksyon 13 li menm i koz plis lo lobligasyon *FIU* pou fer sa *database* pou *maintain* sa *database*, pou kree bann *guidelines* ki bann *registered*, bann *legal person*, *legal arrangement*, e *resident agent* ki bezwen *comply* avek pou zot soumet zot lenformasyon.

Me i napa vreman en lobligasyon lo sa bann lakonpanyen pou *upload* ver *BO information*. So dapre kondisyon ki nou pe mete pou en *registrable legal person* se ki fodre ki sa *registrable legal person* i fini *upload* son *up-to-date information*.

E sa obligasyon i ganny vwar anba nouvo seksyon 10(3)(a). E seksyon 5 (6). Mersi Mr Speaker.

MR SPEAKER

Mersi. Wi Onorab Pillay.

HON SEBASTIEN PILLAY

Mersi pou ou larepons. Mon'n note 13(1) ziskan (4) i *deal* avek lobligasyon *FIU*. Be 13(5) i dir ou '*responsibility for the accuracy of information may be uploaded on the beneficial ownership database shall be on the legal person*'.

So 13 (5) i relevan pou sa lenformasyon an relasyon *about* sa *registration*. I still relevant akoz *the obligation is not FIU - it is on the legal person to provide that information*.

E la i koz *on the accuracy of the information*. So therefore i bezwen *in line with 13 (5)* sa dimoun son lenformasyon ki i pe *provide*.

E dezyenmman, 13(6) i dir ou poudir “*a resident agent*” ki “*intentionally furnishes the wrong information*”.

So la i annan *liability* ki ganny *ascribed to* en dimoun ki *furnish wrong* lenformasyon *as well* anba 13. I pa neserman *deal* avek zis *FIU*. So *out of an abundance of caution* akoz zot pa kit 13(5) and 13(6) *as well*? Kit tou le trwa *Clause* ansanm. Mersi Mr Chairman.

MR SPEAKER

Mersi. *Panel*. Yes.

DIRECTOR PAUL ROBERT

Mersi Mr Speaker. Wi mon krwar nou ava pran propozisyon ki Onorab Pillay in fer. *To be on the safe side* nou kit osi Seksyon 13 koman parti kondisyon ki devret ganny *comply* avek. Mersi.

MR SPEAKER

Mersi. Onorab Hoareau ou kapab kontinyen.

HON JOHN HOAREAU

Mr Chair wi anefe nou'n ariv lo (b) lo paz 9. Yes, nou'n ariv lo (b) lo paz 9. Nou pe retir en *semi column* ki an plis.

HON SEBASTIEN PILLAY

Baze lo lesplikasyon ki bann *panelist* ti donn *Bills Committee* ler mon ti al dan zot *meeting*, i annan en *assessment* ki pe *currently go on*. E bann *assessors* ki pou al eksplik nou bann mezir legal ki nou, nou pe pran.

Now si nou bann *assessors* i *raise a red flag anywhere then* i anmenn plis kestyon. So *to avoid the question* nou'n dir anba seksyon kot i vin “*the legal person is subject to its own disclosure requirements under this Act and is in compliant with section 5(6)*”.

(Off-Mic)

HON SEBASTIEN PILLAY

Anr ou pou fer li apre? *Ok alright*. Mersi.

HON JOHN HOAREAU

Yes, nou ava pran sa ler nou ariv lo seksyon 9.

Ok nou ava kontinyen.

HON SEBASTIEN PILLAY

Mr Chairman zis pou swiv. Si nou get dan (d) kot nou ti ete la, nou'n retir 13 ki *panel* in agree ki nou kit 13. Savedir in *compliance with section 5(6)* dan plas sa “and” nou met en “*comma*” 10(3)(a) and (13).

Non, ou ganny mwan? Ya ou'n ganny li ou? Ok mersi.

HON JOHN HOAREAU

Mersi nou'n gannyen sa propozisyon, nou'n *take it onboard*.

So nou ava kontinyen aprezan avek lamannman -. Petet mon krwar mon ti ava fer li an Angle akoz pou benefis *legal person* sorti kot *Attorney General*.

We are on amendment to section 4, Clause 4(c) fourth line Authority relates. We are removing the ‘s’ with ‘relates’.

And then we move on to (a) there is removal of a comma after “it”.

We are on amendment to section 5.

MR SPEAKER

Wi Onorab Pillay.

HON SEBASTIEN PILLAY

Wi mon pe get (d) anba 2(a). Sa mo “*offence*” mon war i pran 3 “f”. *The old one? It is corrected? Ok.*

MR SPEAKER

Ok mersi.

HON JOHN HOAREAU

Ok. *We go on to amendment of section 5. Again where the word ‘chapeaux’ is in (a)(i) we remove the ‘x’ with ‘chapeaux’.*

Then we proceed to 3 Roman (iii) under Clause 5 again. Where (d)(i) it should read like this: -

“where a nominee has been appointed or ceased to be a nominee”

We have removed the word “or nominator” in the first line and the last line also.

'(d) (i) "the date on which the nominee has been appointed". Again we have removed "or nominator".

The same thing applies to part 2, Roman (ii) "the date on which the nominee ceased to be a nominee'.

So we have removed "or nominator has" and then in the last line "or nominator" has been removed.

We move now to sub-clause C on page 11. It says, it should read like this: -

"in paragraph (ii) by repealing the words "natural person who ultimately owns or controls" and substituting with the following words "beneficial owner".

So this is to make it consistent with the way it is being written elsewhere.

MR SPEAKER

Thank you. Panel i ankor an akor? Nou ava kontinyen Onorab.

HON JOHN HOAREAU

We move on to (f) on page 13. Sorry (d) on page 13, in subsection 3. It should read like this: -

(i) by repealing the words "commits an offence" and 2 by repealing (ii) "By repealing SCR50,000 and substituting it with SCR150,000".

The word 'it' has been included here.

The same thing for (e) (ii). "By repealing "SCR50,000 and substituting it with SCR150,000".

(f) will read like I am going to read now.

"in subsection (5) by repealing paragraphs (a) and (b) and substituting them as follows"

So we are including the word "them".

Again in (g) same page – "by repealing subsection (6) and substituting it" we have included the word 'it' 'as follows'.

Then we move on to (h) on page 14. (h) "by repealing subsection (7) and substituting it with".

So we have removed "as follows".

Then there is a comma that should be removed underneath 7, (h) 7.

Then we move to Clause 8(2)(d) on page 15. It will read as follows: -

“Until such time that the records are transferred to and received by” so we have included the phrase “received” – “and received by” “the new resident agent”.

And then there is a query on section 3 second line where it says “the First Schedule”. So whether it is “is dissolves” or whether we keep “as dissolves”.

So should we read it, it would sound better if we remove “dissolves” by “is dissolved”?

So I want the panel to decide on this one please.

MR SPEAKER

Yes, Mr Robert ou kapab adres sa? Yes, Mr Robert.

DIRECTOR PAUL ROBERT

Thank you Mr Chair. Pou sa konfizyon nou agree avek “is dissolved”. It will be much better.

MR SPEAKER

Thank you. I think so.

DIRECTOR PAUL ROBERT

Aprè solman nou ava bezwen sanz sa lot bout as well “ceased to exist”. Mersi.

MR SPEAKER

Sorry Manm in catch up avek sa de? Is dissolved or ceases to exist i sanble mwan ok la? Yes.

HON JOHN HOAREAU

Ok, so then we move on to 3 (b) where we have deleted the word “and” on the second line after the numbers 10 (1).

Again on sub-clause 4 on page 16 we will adopt the same thing. So on the second line after the word ‘First Schedule’ we will change “dissolves’ to “is dissolved”.

Ok now we come to amendments to of section 9.

MR SPEAKER

Mr Robert *did you have your hand up?* Yes, Onorab *would you pause for Mr Robert.*

DIRECTOR PAUL ROBERT

Mersi Mr Chair. Mr Chair zis si nou mont en pti gin par lao anba lo paz 16. Lo paz 16 anba *subsection 3(d)*.

I annan en *quotation mark at the end of paragraph (d)* petet nou bezwen retire kot i dir 'to section 9(1),' pou nou retir sa *quotation mark* laba. Mersi.

MR SPEAKER

Ok Manm i dakor. Ok Onorab Hoareau kontinyen.

HON JOHN HOAREAU

Ok there is also a comma after "applies" which should be removed. On fourth line (b) - not fourth line.

Shall i take this again. On page 17 if you start from the first paragraph. 1, 2, 3, 4, fifth line. Where it says 'subsection 3 applies' there is a comma there that should be removed.

Ok we move on to amendments of subsection 9. Now this morning as i pointed out there is onsite inspection by OECD and they have alerted the Government that there is a necessity to have a provision in the law regarding every legal person or legal arrangement shall periodically review and verify its beneficial owners at such intervals as may be prescribed by the Minister.

So this would come in as a section b, a new section b. and since we did not have the required time to be submitted the 72 hours.

So I have brought this amendment and i would like to evoke Standing Order 97 (1) to suspend the Standing Order 72 which states that we should provide the amendment in 72 hours.

This is due to the urgency of this amendment which is needed to ensure that we move from the grey list to the white list when the assessment is done. Thank you.

MR SPEAKER

Thank you. Mon kapab demande. Wi sorry zis eklersi mon. In osi propoz en suspension to Standing Orders. Is that, do we need to vote on that? Or do we go directly to the amendment?

Wi vot lo lekel? Is that correct ok? Agreed. Ok. So we take the Motion for suspension.

Seconded silvouple. Yes, Onorab Naidu.

HON SATHYA NAIDU

Mosyon i ganny segonde.

MR SPEAKER

Motion is seconded, we will vote on the Motion to suspend.

Manm ki an faver lev lanmen silvouple.

Mersi. Okenn Manm ki vot kont. Non.

Byen. *Motion to suspend Standing Order* pou prosede avek sa lamannman.

26 Manm in vot pour, 0 kont e 2 Manm in *abstain*.

Mosyon in aprouve par Lasanble. Nou ava pran sa *amendment* prezan vi ki i en *major amendment*. *We will vote on it to make sure we ... Yes?*

HON SEBASTIEN PILLAY

Mr Chairman mon pe lir lamannman, i paret mwan nou devret *capitalize* sa 'a' non? Annou get li byen en kou.

Akoz napa en *subsection 9 (1) (a)* dan Lalwa orizinal if *I am* nou *mistaken*.

Lalwa orizinal i annan 9 (1). *So in the original Act there is only 9 (1) there is no 9 (1) (a)*.

So we need to capitalize or change that. Mersi.

MR SPEAKER

Onorab Georges.

HON BERNARD GEORGES

I have not checked the section but the legal draftsman is there. And i think that when it is a new section the (a) is capital. When it is a new subsection the (a) is lower case.

And it is a subsection here that is being added so it is a lower case (a). I stand to be corrected. Thank you.

MR SPEAKER

Ok legal draftsman, Mr Robert ou an akor? Sorry Madam. Yes.

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. Yes, that is the correct position. If it is an insertion of a new subsection it's a small letter. Thank you.

MR SPEAKER

Onorab Pillay.

HON SEBASTIEN PILLAY

Ya I think that is ok. But the issue now is that in the original Act you have 9 (1) already there. And then you going to have a 9 (1) (a)?

9 (1) (1) (a). But you already have the first (9) (1) is "every legal person or legal arrangement as the case may be shall identify and verify its beneficial owner". That is 9(1) already there.

Then you are introducing a (b). which is in this case your (1) (a). you are basically introducing a second Clause to 9 (1).

So why don't you have (a) and (b) rather than have 9(1)(a)? It does not make sense to me. Thank you.

MR SPEAKER

Yes, Madam you can address.

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. What we are doing is that we are interrupting the numbering that is already existing.

So between 1 and 2 we can only add 1 (a) because it is not a paragraph. When it is a paragraph that is when we put paragraph (a) and paragraph (b).

And that would be interrupted paragraphing within the same section.

So here within the same subsection sorry. So here it is a different subsection that we are inserting.

So it would be a (1) (a) within the same bracket - the (1a).

MR SPEAKER

Thank you. Nou'n kler lo la? Thank you.

HON SEBASTIEN PILLAY

Non Mr Chairman I disagree because this changes the whole concept of what we have done so far in drafting with our Bills.

Usually when you have, this is section 9 - (1)(1a) usually it should be (1) or section 9(1) and (1A) because you are introducing a new one, a new subsection in there.

It is a new element to the section. Otherwise the way I am seeing it, it does not read too well. I have seen them with capitals but we have rarely seen them with small letters.

So I think we should ... Because I have noticed that same issue where we have got a new subsection 13 (5) and in the reference is 13 (5) capital (A) but in the amendment, when we will reach Section 13 we will see, it is 13 (5) with a small (a).

So I want to make sure that we are making the right cross referencing and the Bill looks drafting wise like I have seen before. But that is the way I see things.

And I am not sure that it reads well Mr Chairman. I do not think that it reads well.

MR SPEAKER

Madam you ...?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. The format that I have followed was just the one in the drafting manual. So I am not sure if there is a different one apart from the one that is in the drafting manual.

The capital is for an insertion of a new section but if the House feels different then ... Thank you.

HON SEBASTIEN PILLAY

So just to be clear so when the law revision happens we will have a 9 (1)(9)(1a) then (2).

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Alright.

MR SPEAKER

Well if the legal draftsman is satisfied that it goes well like this we will go with it.

Onorab Hoareau would you go to the next point?

Onorab Georges sorry mon pa'n war ou lanmen, yes?

HON BERNARD GEORGES

Depi bomaten mon krwar mon annan en *blank spot* pou ou Mr Speaker.

MR SPEAKER

Non pa ditou Onorab. Mon pe sey konsantre isi. Pe konsantre lot kote.

HON BERNARD GEORGES

Mon konpran mon pa pe - mon pa pe fer parey Onorab Pillay Mr Speaker. Mon pa pe konplent. Mon pe zis mansyonnen.

In fact, mon ti pe vin konpran en pti pe sa ki Onorab Pillay pe dir. Maybe I will say it in English.

Up to now he is right in a sense. When we insert a new subsection we either insert it as a paragraph to an (a) already there or we insert it as a new subsection.

So in effect we could have 9 (2) here. And then renumbered 2, 3, 4, 5, 6, 7. But I think that what the legal draftsman is saying is in order to avoid renumbering and because there are a lot of references if we look at section 9 in the original Act, there are a lot of references in that section to subsections (1) (3) (2) etcetera which we would have to necessarily change.

So there will be several amendments just because we are inserting something. The modern ways to insert the subsection as (1a). So you do not have to renumber and change all of the other references to the existing subsection.

I think that is, I as understand it the drafting arrangement that is being proposed. But generally I think the Leader of the Opposition is correct. If you do not have this complication, then it is easier to just give it a paragraph for a subsection number. Thank you.

MR SPEAKER

Yes, Onorab Pillay?

HON SEBASTIEN PILLAY

Mersi Mr Chairman. Mr Chairman mon pran gran lofans pou sa ki Onorab Georges in dir mwan lo komansman. Me selman *when you are the star of the show everybody* i en pti pe zalou ou, so *I will forgive him that one.*

Mr Chairman akoz sa Lalwa i enportan pou Gouvernman e mon pa ti ava kontan war en *deregulation of Sesel*, mon ava aksepte sa *and I will rest my case la*.

But next time we ask that Finance follows the convention that we have established. Mersi Mr Chairman.

MR SPEAKER

Mersi. Si - wi lo sa pwen mwan personnelman mon tant pou al avek lopinyon *legal drafts person* akoz li i son responsabilite pou fer sir ki sa Lalwa i lir byen.

So si i en alternativ en opsyon *we can accept what she proposes* manner i ete. *Ok?*

Can we go back to voting on the amendment?

Onorab Hoareau ou kapab met Mosyon pou *amendment*.

HON JOHN HOAREAU

Ok. The amendment should be as follows. By inserting new subsection under section 9(1) this is b. By inserting new subsection under Section 9 (1).

‘(1a) ‘Every legal person or legal arrangement shall periodically review and verify its beneficial owners at such intervals as may be prescribed by the Minister’.

MR SPEAKER

Thank you. Eski sa amannman i ava ganny segonde? Onorab Naidu.

HON SATHYA NAIDU

Yes, Mr Speaker lamannman i ganny segonde.

MR SPEAKER

Mersi. Manm nou a vote. Manm ki an faver pou sa lamannman lev lanmen silvouple?

Thank you. Mon war tou Manm in vote.

Vote on amendment to insert new Section 9 (1a) in Beneficial Ownership (Amendment) Bill, 2022. 29 Manm in vot pour, 0 kont, 0 abstansyon.

Sa amannman in aprouve par Lasanble.

Onorab Hoareau *back to you*.

HON JOHN HOAREAU

Yes, Mr Chair. Consequently, there would be a reordering of the letters. So instead of (b) we have got the new (b) and then the old (b) becomes the (c). Old (c) becomes the (d) etcetera it goes on until (g).

And the new (g) now should read as follows: -

“by inserting a new subsection (6) after subsection (5) as follows’.

So we have removed the following after the number 5.

Then Mr Speaker ...

MR SPEAKER

Onorab *hold on*. Mon'n war Onorab Georges sa voyaz. Onorab Georges.

HON BERNARD GEORGES

Thank you Mr Chair. Mr Chair mon pe zis regarde si Onorab pa'n mank en pti lamannman to (e). The new (e) kot i annan en *definite article* ki pe sanze. Mersi. Ki pe sorti.

MR SPEAKER

Sa *the ou pe dir in subsection 3*. Yes, Onorab Hoareau mon krwar ...

HON JOHN HOAREAU

Yes, *it is an omission on my part sorry about that*.

MR SPEAKER

In zis mank sa. Ale kontinyen.

HON JOHN HOAREAU

So we continue with sub-clause 7. There is a query because the legal or beneficial owner is given the right to appeal to be heard so in this case should the sentence read as follows: -

“Where a person fails to comply with subsection (6), the legal person or the legal arrangement may” - there is a ‘shall’ here we want to replace it by “may” if the panel agrees.

MR SPEAKER

Mersi we will go to the panel. The Director or the Draftsperson. Mrs Draftsperson is ready to address.

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. My comment is actually on the previous comment that was made unfortunately we did not get an opportunity to respond.

The proposal was that by inserting a new subsection 6 after subsection 5. Unfortunately, subsection 6 is not the only subsection that we are inserting.

Where in certain subsection 6 to 13. So perhaps ...

MR SPEAKER

So. Yes Onorab Pillay.

HON SEBASTIEN PILLAY

Mr Chairman there is a lack of clarity in insertion of subsections and I want, i need to point this out so that I do not make an issue out of this further on.

You see I noticed the same issue when we ... subsection and the letter in ... subsections.

For instant if you go back to the subsection on page 7. In (b) you refer to a Section 13 (5) (a) ok.

13 (5)(A) does not exist in your amendment because you are inserting a subsection 13(5) small (a). It is the insertion of the subsections that has to be looked at rather with a fine microscope to ensure we are getting the cross referencing right.

That is what I am saying. So can we make sure that we do that going forward now, please?

MR SPEAKER

Thank you. SS wi?

SS PATRICK PAYET

Mersi Mr Chair. Mersi Onorab. Bonn apre midi tou Manm Onorab e tou dimoun ki a lekout.

Lo sa kestyon seksyon 7 lo paz 19 sa mo “may” ouswa “shall” sa i en diskisyon ki nou gannnen avek OECD.

*E dan diskisyon osi ki'n mansyonnen ki nou bezwen fer sir ki the si sa *person fail the legal person* i bezwen kapab annan pouvwar pou li kapab pran *legal action*.*

So this is why ki nou, nou ti pe propoz sa “shall” dan plas sa “may”. So sa i en gran diskisyon ki nou'n diskite avek OECD osi lo la.

MR SPEAKER

Ok Manm. Yes Onorab Georges?

HON BERNARD GEORGES

Mersi Mr Chair. Mr Chair les mwan retourn lo pwen. *Let me do it in English.*

Let me go back to the issue of subsection 6. I hear what the legal draftsman is saying. Actually we are not inserting a new subsection 6. we are inserting a whole number of subsections.

So in effect what we should say is by inserting after section 5 the following pretty much as it was before yes.

So I think that is accepted and it is well spotted.

If I may now go to sub-clause 7, the “may” and the “shall”. I have raised this - I raised this issue with the Bills Committee indirectly.

The - you see if we look at - and I understand what SS Payet says. Let me do this in Creole because sa i konsern popilasyon e non pa drafting.

Dan lentansyon sa seri propozisyon i kler e i sorti dan *Clause 8, sub-clause 8* lo paz 20.

E la i mete i dir kler ki en aksyon ki ganny pran pou bezwen i en aksyon ki pou *dissuade*, ki pou diswaziv. Alor en aksyon ki pou anpes repetisan en *breach*.

E sa nou konpran, *that is the goal*. Me problemm avek sa, se ki le moman ki ou donn en dimoun en drwa *of being heard*, ki ou pe donn li anba 7;- *The moment you give a person an opportunity of being heard*, ou pa kapab dir ki otomatikman apre ki ou'n ekout li ou pou pran en aksyon.

Akoz si i satisfere ou ki ou pa devret pran en aksyon, *you cannot hem yourself in*.

E i en pti pa parey e zot ava eskiz mwan, i napa naryen pou fer avek politik - me zis apre koudeta an 1977 ti annan en lartik dan Nasyon ki ti dir *“under the new administration everybody will be given a fair trial before being found guilty and sentenced”*.

E sa se egzakteman sa ki zot pe fer. Zot pe dir, nou ava ekout ou, me solman nou pou trouv ou koupab e nou pou pran en aksyon kont ou.

So that is why mon ti sizer ki if the giving of an opportunity to being heard is to be meaningful, ou pa kapab follow-it up by en - otomatikman par en aksyon.

MR SPEAKER

So well sa ki ou pe dir se ki the only other way would be to say if you are not satisfied when it soz -. Be sa i fer li konplike.

Sorry Onorab Pillay.

HON SEBASTIEN PILLAY

Mersi Mr Chairman. I paret mwan Onorab Georges i pli kontan Koudeta ki mwan.

Mr Chairman *look*, si ou pe dir poudir ou pe ganny *assessed* e ou pe met lobligasyon lo tou ou bann dimoun e ou bann antite ki form par ou Lalwa, *then* ou bezwen montre en lekspresyon ki ou serye about aksyon ki bezwen ganny pran.

Si ou kit li *hanging in the air then* i pa fer sans ou pe met en mezir ki diswasiv. *No action is also an action.*

Si par egzantp dan sa ka in dir, akoz i dir koumsa '*shall take action after giving the legal or beneficial owner an opportunity of being heard*'.

After the opportunity of being heard. So i pa kapab ou pe pran aksyon apre, avan ki i donn zot an opportunity of being heard, ok?

E prezan si *after being heard* ki *satisfied* sa antite ki son keksoz i annord *whatever, then* i ok. Mon konpran kote Onorab Georges pe vini akoz problem se ki si ou pe dir obligatwarman i bezwen pran aksyon, i vin en nespes kalite *misalignment of* sa de keksoz. *Of* lentansyon sa ki ou fer.

Me prezan akoz son aksyon ki i pe pran i pe anpes sa dimoun transfer son *rights* dan en keksoz ki i annan - *assign* bann *interest* dan en keksoz ki i annan, *voting rights, then* sanmenm sa ki vin en *issue*.

Akoz sa i pa pou afekte zis bann konpanyen enternasyonal, i pou afekte tou konpanyen.

So mon krwar pou benefis Gouvernman, pa Gouvernman - me pou benefis Lalwa, nou bezwen kit “*shall*” nou bezwen kit “*shall*”. *For now*, nou bezwen kit “*shall*”.

Petet i ava neserer pou fer son bout *Clause* anba pli kler. Ki si sa dimoun in satisfere sa *legal person* or sa person ki'n fer tou *compliance* in satisfere bann kriter, *then* ou pa pran en aksyon ek li.

MR SPEAKER

Thank you. Nou kapab retourn kot *panel* pou gete? SS Payet?

SS PATRICK PAYET

Mersi Mr Chair. Mr Chair *this is why* ki nou ti pe sey diskite ki mannyer nou fer sir ki demen nou pa dan en sityasyon. Akoz parey mon krwar tou lede *argument* pe dir ki pou nou, nou feel ki *the “shall” should be there but however* kekfwa nou fer sir ki sa langaz ki letan nou pe mete nou *allow* sa *legal* ouswa *beneficial owner* pou zot annan sa loportinite.

So mon pa konnen si kekfwa nou bezwen sanz en pe sa langaz. Me selman *we feel comfortable* avek “*shall*”.

MR SPEAKER

Yes, nou pas kot *CEO*. *CEO* Mr Samson.

CEO FSA RANDOLPH SAMSON

Thank you Mr Chair. Bonn apre midi Lasanble. Bonn apre midi tou Manm Onorab.

Mon pe regard langaz parey SS in dir dan en lot Lalwa ki nou, nou administer ki *the FSA Act*. *Maybe if I am allowed to read*.

Mon panse poudir *the “shall” should be there*. Me selman dan *FSA Act* i annan en similar prosedir ki dir: -

“A licensee aggrieved with issuance of a condition shall have the right to show cause before specified dates and the Authority shall take into account the concern of the licensee in its decision whether to continue”.

Mon mazin petet parey SS in propoze. *Change a bit* dan langaz akoz sa *legal person will be required* akoz letan i *show cause*, *the cause needs to be considered* and pa en fe akonpli.

So dan sa sans mon agree avek Onorab Georges.

MR SPEAKER

Any proposal ki mannyer nou rezourd sa? Onorab Georges.

HON BERNARD GEORGES

May I propose Mr Chair, “Where a person fails to comply with subsection (6), the legal person or the legal arrangement shall unless after giving the legal or beneficial owner an opportunity of being heard, and upon being satisfied” whatever, “shall take action”.

Si ou met li koumsa ou donn en loportinite. It is only if you are satisfied that you do not take action. But in any every other case you do take action.

E la donk la nou kapab gard sa “shall”. Me it becomes a very unwieldy subsection.

MR SPEAKER

Yes, wording i vin en pe konplike.

HON BERNARD GEORGES

“Or where a person having been given an opportunity of being heard fails to satisfy the” whatever it is Authority, “and to comply with subsection 6 then shall” eksetera.

So there are ways of getting there me difficult on the hoof.

MR SPEAKER

Sorry Onorab mon pa war sa ki ou'n dir dernyen i soz, aköz in dir “where a person after being given the opportunity of being” ’.

It is not the person that is being given the opportunity of being heard but the legal or beneficial owner. See what I mean?

So ou dernyen propozisyon pa sanble mwan marse.

Eskiz mwan mon pe gete si nou kapab servi en fason ki nou'n servi avan, that is, we go through the rest of the law, the rest of the amendments.

E pandan break ler nou pran en poz, Bills Committee i asiz avek panel e i work out si zot le en wording diferan ki kapab satisfere sa.

Mon pa konnen si sa-? Yes Onorab Pillay?

HON SEBASTIEN PILLAY

Mr Chairman la mon pe war drol. Konmsi *the Clause* i dir koumsa “*the legal person or the legal arrangement shall take action after giving the legal or beneficial owner an opportunity of being heard*’.

So i pran aksyon li apre sa *beneficial owner*. So son aksyon i kapab napa aksyon. Ok son aksyon i kapab napa aksyon.

Prezan i dir ou prezan si in pran aksyon kot i bezwen par egzanzp met restriksyon, *then i furnish the legal or beneficial owner in writing the decision*. Ou konpran mwan?

So the Clause is correct. There is - mon konpran konsern Onorab Georges ki i les en pti grey area pou en nespes kalite konportman kot mon still eksplik ou e ou still pran aksyon.

Me the Clause is clear i dir ou no action is an action and the action taken you get to know what the decision is.

So I do not see anything wrong with the Clause.

MR SPEAKER

Wi mon swiv Onorab Pillay. E mon krwar i *imply* ki si ou'n donn en dimoun *the opportunity of being heard, you have to take it into account*. Me selman ou pa konnen si sa *implication* i ase for dan Lalwa so-

Onorab Georges nou a seye.

HON BERNARD GEORGES

Non mon ti pe al dakor ek ou Mr Chair, ki nou kontinyen *and then in the meantime* nou ava kapab travay lo en keksoz.

Me non, mon ti'n mazin sa propozisyon Onorab Pillay, *but it does not work here akoz the actions are all listed immediately after. A, b, c, d, a, b, (a1) 2, 3, 4, 5, 6 and b are all positive actions napa en negative action* la, ou war.

That is the problem. I donn ou lalis aksyon ki ou pou pran. E napa *no action* ladan, *unless* ki nou *introduce no action as an action which does not make sense*.

MR SPEAKER

Ok. *So what about* sa propozisyon ki nou kontinyen e apre *Bills Committee* avek *panel* i kapab *sort out* en *wording*?

Si Manm i ensiste lo garde nou kapab finalman pran en vot. Yes, SS Payet?

SS PATRICK PAYET

Be selman Mr Chair. Mr Chair mersi. Kekfwa zis pou nou *refer back* sa *language* dan seksyon 7 ki nou pe koze nou bezwen mazin en osi ki nou bezwen *refer back to* seksyon 6.

So parey pe dir dan sa propozisyon lamannman. Dan seksyon 6 in dir ki *within 30 days a person receives en notice ki under subsection 5. Ok?*

So si dan, sa bout seksyon 7 osi pe mansyonnen si i *fail* dan seksyon 6, *this is where* ki aksyon *after giving* sa *legal or beneficial owner* pou li kapab *opportunity to be heard*.

So i annan bann eleman ki mon krwar *this is where* ki mon krwar ki *we feel* sa mo i *ok* osi.

MR SPEAKER

Yes, Onorab Pillay.

HON SEBASTIEN PILLAY

Mersi Mr Chairman. Ou konpran, mwan mannyer mon pe get li i koumsa; ou'n ganny ou 30 zour pou ou *comply* avek en notis ki'n vin kot ou.

Ou pa'n *comply* ek sa notis dan 30 zour. Sa ki 7 pe dir ou, ou bezwen eksplike akoz ou pa'n kapab *comply* ek sa notis dan sa 30 zour, *alright?*

So you have to explain why you have not been able to comply with a notice for 30 days.

After you have not complied and you explain, if your explanation is clear then it is ok.

The issue here Mr Chairman is not the non-compliance, it is the restriction that come with the non-compliance.

And that is where I know I can see Honorable Georges being concern. Because he is concerned because the restrictions are, you are placing restrictions on the right to transfer or assign shares or other interest.

You are placing restriction on voting rights. You are placing restriction on any right to acquire further shares in addition to shares already held.

So to me if we have a law where in other circumstances somebody does not comply with that law and they have to face the consequence of that non-compliance, why shouldn't this one should

recreate a derogation for somebody who fails to comply with something and for and that?

There is no equality of law then.

MR SPEAKER

Ok. Mon pa pou le konplik largiman. Me selman eski mon kapab zis demann zot pou get section 8 e gete si i ede.

Akoz section 8 i dir "Any action taken under subsection (7) shall be appropriate and dissuasive".

Savedir the purpose of section 7 is for appropriate and dissuasive action. Be dan sa ka "shall" take action i kapab tenir aköz the person is obliged to take only appropriate and dissuasive action.

Wi ki sa i met en limit lo sa ki sa dimoun ki kapab fer. I kapab, appropriate action. I kapab zis en notice to comply or something dan mon lopinyon.

Mon pa konnen, mon pe zis envit Manm pou gete si subsection 8 i ede. Sorry, yes?

HON SEBASTIEN PILLAY

Mr Chairman when you read section 8 you see the whole host of sections they relate to one another.

So first of all you have a period of 30 days right? So 30 days no compliance then under subsection 8 appropriate and dissuasive action is taken against you. Ok.

Then read 9. In 9 you have 21 days further.

MR SPEAKER

Onorab Georges okenn.

HON SEBASTIEN PILLAY

So you have 21 days further in 9. Which means ki altogether you have around 51 days to ensure your compliance.

So in a lot of other cases en Kreol ordiner la deor la, i ganny pini pou en keksoz i ganny li 5 zour.

Ou ganny pran par egzanp avek Lapolis pou pa met ou seatbelt konbyen zour ou annan? Ou war? Me pou konpanyen nou pe koz 30 zour.

So appropriate dissuasive action has got to be taken pou ou anpes bann konpanyen reakte dan nenport ki fason.

I think pou mwan "shall" i reste baze lo fonnman sa kalite prensip. Mersi.

MR SPEAKER

Mersi *ok*, nou pou bezwen rezourd sa. Si napa okenn lakor, sel keksoz ki mon kapab propoze se ki *panel* i asiz avek *Bills Committee* e i sey regarde si zot le gard sa ki la oubyen fer okenn sanzman.

Sa sel keksoz ki mon kapab propoze pou nou get *over the obstacle*. *Panel* i dakor? *Ok*.

Well panel i dakor avek Lalwa wi, be Manm si i annan-?

HON SEBASTIEN PILLAY

(Off-Mic)

MR SPEAKER

Mon krwar ou'n souvan dir se Manm ki konte. *(laughter)*

HON SEBASTIEN PILLAY

Non Mr Chairman gete, ou'n souvan dir ek mwan koumsa. *(laughter)* mon kontan ou dir sa. Ou'n souvan dir ek mwan koumsa poudir "Onorab Pillay si ou napa en lamannman nou bezwen *move on*." *Ok?* *(laughter)* So pou pran en pe pou parol si i annan e lamannman lo lot kote *then* nou *move on*. *That is all I can say* Mr Chairman. *Panel* i dakor ek son Lalwa, nou pe fors *panel* pou sanz son Lalwa.

MR SPEAKER

Non be i ti annan lamannman, me i ti mete en lamannman.

HON SEBASTIEN PILLAY

Be *panel* pa'n dakor apre.

MR SPEAKER

Eksepte ki nou pa dakor e *panel* pa ankor dakor ek sa lamannman.

HON SEBASTIEN PILLAY

Nou pe fors *panel* pou tonm dakor ek "*may*". Ozordi mon war mwan pe defann *panel*. *(laughter)* Zot!

MR SPEAKER

Ok, nou a prosede. Ki *panel* ek *Bills Committee* i regarde si zot oule fer okenn sanzman, si non nou kapab al avek lopinyon *panel* si Manm i dakor.

Ok Onorab Hoareau ou a kontinyen.

HON JOHN HOAREAU

Mr Chair savedir sa *whole subsection* la 7 nou ava-?

MR SPEAKER

Tenir li lanmenm.

HON JOHN HOAREAU

Tenir li?

MR SPEAKER

Yes.

HON JOHN HOAREAU

So I go to *subsection 8* now.

Should read like this. ‘Any action taken under *subsection 7* shall be appropriate and dissuasive, so as’ nou’n include sa mo “so as” – “to compel compliance”. Apre nou’n met en comma, sorry nou’n retir sa comma la “and a record of the action taken in that regard shall be maintained”.

MR SPEAKER

Ok mon krwar *panel* pa obzekte.

HON JOHN HOAREAU

We go to amendment of Section 10 Clause 9 (a) by repealing ‘the marginal note’.

So we have including “the” word “the” before “marginal”.

MR SPEAKER

Ok mon pa vwar okenn lanmen ki’n leve.

HON JOHN HOAREAU

Then we go on to (d) (II) - d Roman II on the same page second line after the word “substituting” we have included “them”.

MR SPEAKER

Ok mon pa vwar okenn lanmen ki leve. Carry on.

HON JOHN HOAREAU

We go on to (f) on page 22. The same thing on in line 1, 2, 3, 4 after “substituting” they have including “them’ (g) we started the sentence “by inserting”.

4 (a) just after that after the word “dissuasive” we have added “so as to compel compliance” again the extra comma after ‘compliance’ has been deleted.

And we move on to the fourth paragraph where it says “the legal person or legal arrangement shall inform the Competent Authority in writing, through its resident agent of the failure to comply or the action taken”.

So we’ve including “the” here. And then the before the last line, after the word “or comply or” of we’ve included the word “of” having taken the action.

We move on to (j) on page 23 (b) in subsection 8 (b) it reads as follows in paragraph (b)’ ‘by repealing full stop and substituting therefore the word”.

So we have removed “replacing” after the word “and’ and then after the word “therefore” we have removed “of” then after the word, “word” we have removed “with”.

Then (c) small (c) in bracket ‘the person becomes aware of an error or inaccuracy in the beneficial ownership information formally uploaded, so we have removed the word “formally”, so it should be “information uploaded on the database”.

We move on to amendment of section 11 under Clause 10 (2) on page 24 in paragraph (e) by repealing the full stop at the end of’ ‘and substituting therefore”. Then we removed “of”.

Go to amendment of section 12 under Clause 11. Start the sentence “in subsection 1” so we remove the (a) we start’ ‘in subsection 1” by inserting after the words “if any beneficial owner towards or registrable legal person”. And the we include the word “and” after that.

The next line we have removed (d) remove in section (1) continue by inserting after the words “beneficial owner” the words “or registrable legal person”.

So we continue on page 25 under Clause 12 (a) if we count the lines 1, 2, 3, 4, 5 fifth line. So after the word “substituting” we have included the word ‘them’.

Then we go on to (c) by inserting after.

MR SPEAKER

Sorry yes Onorab poz - yes Onorab Pillay.?

HON SEBASTIEN PILLAY

Amendment to Section 13 the new insertion of the Clause 5 (a). I want to take the panel back to cross referencing to this section which is done in an amendment to subsection 2 on page 7, you will note that in (b) in subsection 2 your referencing is subject to section 13 (5) capital (A) are you seeing that?

Ok you go back to page 7 (b) you say in subsection 2 where you amended the word “chapeau” subject to section 13 (5) capital (A). correct? You can see it. You see it there.

Now you then go back go down to page 13 at the top of the page requirements and the section 13 (5) capital (A) again. Can you see that?

Ok now when we go to your page to the amendment of subsection 13 itself there is no 5 capital (A).

MR SPEAKER

Yes, Madam Draftsperson?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. The citation that has is capital letter (A) is an error. And it can be change to a small letter (a).

MR SPEAKER

So change to small (a).

HON SEBASTIEN PILLAY

So we have to change the both citations in - at the top. Onorab Hoareau are you picking up? On page 7.

HON JOHN HOAREAU

Yes, ok. Go on.

MR SPEAKER

Thank you.

HON SEBASTIEN PILLAY

(Off-Mic)

HON JOHN HOAREAU

Yes, go on. Should be a small (a). Ok thank you. 13?

HON SEBASTIEN PILLAY

(Off-Mic)

HON JOHN HOAREAU

Ok good.

MR SPEAKER

Ok vwala, mersi we have dealt with that. So nou'n arive Clause 12 Onorab.

HON JOHN HOAREAU

Proceed to section (c) says by inserting after subsection 5 the following new subsection because this is not in the principal Act.

Then we go on to amendment to section we go on to Clause 13 amendment to section 14.

So after so in II Roman II should read like this (a) "by deletion of the hyphen and substituting it with a semicolon"

Then (b) "by repealing sub paragraph 1, and 2." So we removed "the" and "of".

Then we go on to insertion of new section under Clause 14 (2) on page 27 "for the purpose of this section the terms financial institution and designated non-financial business or profession shall have the same meaning instead of define as" which we have deleted we have included "given to them." And then deleted the word "respectively" which goes after.

MR SPEAKER

Onorab Georges?

HON BERNARD GEORGES

Thank you Mr Chair. Mr Chair I want to know why we deleted "respectively?" I think it probably make sense because there are two definitions there - financial institution and designated non-financial business.

So maybe shall have the same meanings given to them respectively under - and in any events respectively under two different - No. No-no I see why. No, given to them respectively there are two of them.

So the "respectively" refers to the two definition rather than to the Act – AML/CFT Act.

So I would keep "respectively", I would be glad to keep "respectively", because there are two meanings given to them respectively under that Act.

MR SPEAKER

Ok. Yes, Onorab Pillay.?

HON SEBASTIEN PILLAY

Mr Chairman there should be one meaning, because I think the meaning taken was from the FATF definition for the DNFBP when we passed the AML/CFT Act. And then we amended the Act. When we passed the, it is one Act Onorab Georges. It's AML/CFT. It is one Act.

MR SPEAKER

So eskiz mwan mon kapab lev en kestyon zis pou klarifye sa ki ou pe dir. Eski ou pe dir the term financial institution applies to Anti-Money Laundering Act but the term designated financial business applies to financing is that-? No? Sorry. Ok.

HON BERNARD GEORGES

There is one Act. We both agreed on that, the act called the Anti-Money Laundering and Countering the Financing Authorism Act, 2020. Ok AML/CFT Act is one Act.

But there are two definitions one is Financial Institution and the other one is Designated Non-Financial Business or Profession.

So if the word "respectively" refers to the meanings given to these two words then "respectively" should be there.

If the word “respectively” referred to one or more laws, then it should not be there.

But I think in this context the word “respectively” refers to the two meanings rather than the Act.

MR SPEAKER

Ok mon swiv ou. Onorab Hoareau ou kapab aksepte sa?

HON JOHN HOAREAU

Yes, this was actually the debate we were having whether it is being referred to the Act - Anti-Money Laundering Act or whether it is being referred to the two meanings above.

So I will like the panel to clarify this and -

MR SPEAKER

Ok panel i kapab adrese si zot satisfè avèk “respectively” la. SS Payet?

SS PATRICK PAYET

*Mersi Mr Chair. Mersi Onorab. Wi Mr Chair nou agree pou nou maintain nou “respectively” akòz i annan zis en Lalwa. Me selman de definisyon parey bann Onorab in mansyonnen *Financial Institution* e apre sa lot *Designated Non-Financial Business Profession*. So for us to maintain.*

MR SPEAKER

So i zis en Lalwa. Mersi. Onorab Hoareau nou ok?

HON JOHN HOAREAU

Ok.

MR SPEAKER

Alright nou a kontinyen.

HON JOHN HOAREAU

Then 14 (b) same page second line after the word “request” with removed “for” and then 14 (c) sorry 14 (c) 1 (b) removed “and” after the word “penalty”. And then in the next paragraph we have removed (c) and we have included “and” so “and” should be there.

“And an opportunity to make a written representation to show cause”, comma “within a period of not less in 14 days after the date of the notice’ ‘why a penalty should not be imposed” and then full stop.

MR SPEAKER

Ok mon pa vwar okenn lanmen ki’n leve Onorab. Ou kapab kontinyen.

HON JOHN HOAREAU

And then we go to page 28 (4) subsection (4) after the word “penalty” the last line we removed the word “amount”. And then 17 (a) (1) fourth line after the word “for” we removed the comma and we put “in other to carry out”.

Then we move on to 17 (b) on page 29 - 17 (b) (2) we delete the word “the” we start the sentence with “a” capital A. “A direction issued” so you included the word “issued” before the word “under”.

We move on to amendment of section 18 under Clause 17 (a) “by” we removed the deleting so’ ‘by deleting the marginal note” and then second line “and substituting it with transitional provision”.

So we removed “the marginal note”. (b)

MR SPEAKER

Un instant. Wi Onorab Pillay.

HON SEBASTIEN PILLAY

Just to clarify. The BO Act is already promulgated. So why do we have a - so you twelve months on the promulgation of which Act are you talking about? But the Act you talking about the Act, the Act is already promulgated, you not giving them twelve months.

It does not make sense for you to say twelve months on the amendment. You have to be clear. Because as we read now the BO Act has been in effect since 2020, no? So your twelve months is already lapse.

When the Law Revision picks up your amendment twelve months on the promulgation of this Act would mean twelve months for when the Act promulgated.

So you have to reword the Clause if you want to make the savings ki zot le fer.

MR SPEAKER

Panel? Yes, Madam Draftsperson.

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. The idea that we were using was that this also based on the short title is an amendment Act as well. And as opposed to using principal Act which is what we have said refers to the promulgation of the existing law. We have said this Act making reference to this amendment Act.

That's why we had used this Act. If you feel it is not clear, then perhaps ... Because this amendment is also an Act on its own. Despite the fact that it is in an amendment Act of an already existing Act. Thank you.

MR SPEAKER

Wi ou-? Yes Onorab Pillay.

HON SEBASTIEN PILLAY

I understand that, but when the Law Revision will happen, will not this Act become part of the main Act? Will it not be included in the main Act? Would it therefore not be consistent with the fact that the main Act is already been promulgated?

I fail to see how you can say that you have a subset of something happening within a period of time when the main issues is already happening. The BO Act is already being promulgation. It is already in effect.

I get your point how you want to save this particular issue and I think there has to be a better wording that we can use to achieve what you want to achieve.

Because otherwise to me it does not make sense. To me we are usurping the way we were making laws in this country.

Now we are giving promulgation in amendments. And that will be setting a bad precedence.

MR SPEAKER

Yes, panel - Madam Draftsperson?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

The promulgation here is just the publishing, so it is not the coming into operation of the law. Here it is just the publishing of this particular Act. Ok.

MR SPEAKER

Ok, wi?

HON SEBASTIEN PILLAY

Mon bezwen dezagree because we are not amending another law, we are amending the Beneficial Ownership Act. Which has been in effect since 2020.

So when you refer to the Act here, you do not refer to this Amendment Act, you refer to this Act. This Act is referred to in what?

(Off-Mic)

HON SEBASTIEN PILLAY

But you already have the BO Act. But this is the first time we have done this. I don't recall us doing it in before. But I am not comfortable with giving the Government this kind of power.

Because then this would mean that the Government will change the commencement of many things through just amendments.

And this is not something we should be doing. I think Government should stick to what we have given it in terms of its mandate. That you are clear that if you want to do something you want to save something, you save that particular thing and make it clear in what you want to say it.

If you want to say it is in relation to its amendment, then you say in relation to this amendment. The provisions of the amendment in this Amendment Act, the person who fails to comply with the provisions in this amendment Act shall have twelve months to comply to this.

Because what you are doing now, will apply to all the enactments that will comes before us. And I am not comfortable with that.

MR SPEAKER

Yes, madam?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. Honourable if you go through section 2 we have said in Clause 2 actually - we had said in Clause 2 the amendment of section 2 that this section is amending the Beneficial Ownership Act 2020.

And then we put a parataxis that says "hereinafter referred to as the principal Act. "

So if we do not say the principal Act we are not referring to the existing law. If we say the principal Act that is when we are referring to the already existing law.

And when it comes to the promulgation;- promulgation just means the publishing of this law. So when this law be published being the amendment, it has, it is not directly related to the coming into operation of the already existing law of 2020.

MR SPEAKER

Silvouple Onorab annou ...

HON SEBASTIEN PILLAY

Ya be ou kapab, Mr Speaker with all the respect ou kapab dir mon silvouple, but if I do not agree with this, I do not agree with this. You gave Honourable Georges the same leeway just give me the same leeway pou konpran sa please.

MR SPEAKER

Wi, wi me diferans se ki la ou napa en *amendment* en?

HON SEBASTIEN PILLAY

But he did not have an amendment either.

MR SPEAKER

I ti annan en *amendment*.

HON SEBASTIEN PILLAY

Non-non ou ki'n propoz en sa pou li.

MR SPEAKER

Ok. Annou terminen silvouple. Annou pa antre dan en largiman klarifye.

HON SEBASTIEN PILLAY

Under the IGPA the amendment to an Act is part of an Act. Correct? Alright.

So then this becomes part to the Act. You see? So, my issue is Mr Chairman then annou fer menm zafer. We can meet after this and we can clarify this matter the same way you express this.

Because mon pa konfortab pou donn Gouvernman en pouvwar ozordi ki mon realize Gouvernman i kapab fer. Fer keksoz pou enforce compliance pou en particular issue, en Gouvernman ki annan en two thirds mazorite dan Lasanble e nou pe sanz presedans Konvansyon ki nou'n fer.

So I am not comfortable with doing that. Non, so, I would ask your indulgence menm leeway ki ou'n extend lo sa Clause avan. Let's do it in this one as well. Mersi.

MR SPEAKER

Well mon napa obzeksyon ki pou konsider sa clause. Me solman mon pa aksepte premise ki ou pe fer sa se akoz ou pe, ou pa anvi donn Gouvernman sa pouvwar. Mwan mon napa sa kalite preokipasyon.

So mwan mon - Madanm Draftsperson what do you think, do you wish to review this or you want to continue?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

We are comfortable with the way it is.

MR SPEAKER

Vi ki mwan mon krwar sa i en diferan problemm avek sa wording. Akoz sa i en problemm wording sa i en problemm ki lentansyon nou devret donn li sa Act. E mon pa anvi revwar amwen ki Manm i anvi vote, mon pa anvi revwar lentansyon ki nou mete dan sa Act

So nou ava carry on.

HON JOHN HOAREAU

Mr Chair on amendment of section 18 Clause 17 (a) nou'n dir by deleting "the marginal note transition provision" with an "s' which is misspelled, and substituting we delete the word "marginal note" and we include "it" with "transitional provision".

Then (b) "by inserting" we removed "the" "by inserting the following new subsections" again we removed "insertion of" we put

“inserting” the new following sorry “inserting the following the new subsections”, comma.

“And numbering the existing sub section as one” ok?

Then we move on to the last amendment on page 30 Clause 17 (a) in paragraph 1 (b) by deleting “incorporated” and substituting “it” so we have included the word “it” with “incorporated”.

MR SPEAKER

Yeah, ok.

HON JOHN HOAREAU

So Mr Chair will in the break will see what should be done with the Clause that we had, that you have asked us to relook at it. And then we will come back for the vote.

MR SPEAKER

Wi. Bon i ler ki nou pran poz. Onorab Georges?

HON BERNARD GEORGES

Mersi Chair. Mr Chair mon ti annan en propozisyon pou sa lamannman kekfwa ki ava permet nou pa bezwen retournen. Eski mon kapab propoz li la?

MR SPEAKER

Yes, please. Yes, si nou kapab settle sa.

HON BERNARD GEORGES

Paz 19 paz 19 Clause 8 sub-clause 7. ‘Where a person fail to comply’ i komanse konmanse.

*Here is my proposal, “Where a person fails to comply with subsection 6”. Me avan ki mon fer sa lemon mansyonnen Mr Speaker ki apre ki sa in ganny fer, okenn dimoun ki pa satisfè avèk okenn aksyon i kapab *appeal to the Supreme Court* e nou vwar sa dan *sub-clause 10* kont okenn restriksyon, oubyen *cancellation* e Lakour i kapab fer okenn lord ki i anvi.*

Me kontravansyon e se sa ki’n anmenn mwan fer sa propozisyon;- kontravansyon i anmenn en penalti R150, 000 oubyen R200, 000 -1an prizon, donk i ase enportan.

So mon propozisyon anba *sub-clause 7* se: -

“Where a person fails to comply with subsection 6 the legal person or the legal arrangement shall” remove “take action” – “shall after giving the legal or beneficial owner an opportunity of being heard” insert “and unless satisfied with any explanation provided take action and furnish to the legal” eksetera, eksetera, eksetera ok?

So the “shall” remains e lobligasyon prezan se lo sa dimoun pou li satisfere son leksplikasyon. Mersi.

MR SPEAKER

Thank you. Eski panel i an akor avek sa? Yes, madam?

ASSISTANT LEGAL DRAFTSPERSON DONNA MUGANHIRI

Thank you Mr Chair. We are comfortable with that proposal.

MR SPEAKER

Thank you. Onorab Pillay mon krwar sa i meet ou kriter ki ou ti le. Nou aksepte sa? Yes, please final word.

HON SEBASTIEN PILLAY

Mersi Mr Chairman. Mon napa gran issue ek sa selman zis fodre note Onorab Georges i en DNFBP li en. Is going to be a reporting entity.

Bann Avoka, bann lezot dimoun ki dan, bann accountants zot pou rod bann reporting entities.

So i enportan, non-non, mon pa dir sa pou Onorab Georges. Mon pe dir i enportan pou ki dan peryod preskripsyon ki zot dir zot pe donn sa 12 mwan pou tou sa bann dimoun comply avek sa new subsection la 5 (1)(a), zot fer en lesplikasyon en awareness avek sa bann dimoun.

Akoz sa bann fines i serye konsekan ki sa bann dimoun pou ganny mete anba la. That is why mon ti pe argimant le pwen lo ou pe donn compliance dan 12 mwan, mon le asire ki ler ou sot la deor sa bann dimoun i annan konpetans pou fer, pou assure sa compliance ki la.

Akoz ou'n dir ou menm ou. Ou'n dir international companies ki FSA i maintain 90poursan. Napa problem. Local companies konbyen? Gro problem avek. So lekel ki fer, ki deal avek sa bann keksoz? So nou pa oule ki dan pe pas en Lalwa nou pe fer lavi nou prop dimoun vin pli difisil la deor. Mersi Mr Chairman.

MR SPEAKER

Thank you. Anyway mon krwar ou pwen in note. I an deor sa Lalwa i dan operasyon. Nou kapab aksepte. Bon nou'n fini avek bann amannman. Dernyen amannman napa lanmen ki'n leve. E ti Leader Lopezisyon ki ti pe argue sa pwen. E in dakor avek.

So nou ava kapab pas dan Staz Lasanble pou nou terminen avek sa Bill. Leader Biznes Gouvernman ou pare pou anmenn Mosyon pou Third Reading?

HON BERNARD GEORGES

Mersi Speaker. Mr Speaker anba Order 76 (1) nou Standing Orders mon move ki the Beneficial Ownership (Amendment) Bill, 2022 as amended i ganny lir en Trwazyenm Fwa. Mersi.

MR SPEAKER

Mosyon ava ganny segonde silvouple? Onorab Esparon?

HON REGINA ESPARON

Mersi Mr Speaker Mosyon i ganny segonde.

MR SPEAKER

Mersi. Mosyon in ganny segonde. Manm ki an faver lev lanmen silvouple.

Mersi. Okenn Manm ki vot kont?

Lo Formal Third Reading Beneficial Ownership (Amendment) Bill, 2022 as amended, 28 Manm in vot pour, 0 kont, 0 abstansyon. Bill in aprouve par Lasanble.

Madanm Clerk nou ava apel ou pou fer Formal Third Reading.

MADAM CLERK

Mersi Mr Speaker. This Act may be cited as the Beneficial Ownership (Amendment) Act, 2022. Mersi Mr Speaker.

MR SPEAKER

Mersi. Bill in pase. Mon krwar sa panel pe kit nou la aköz nou annan en lot panel pou lot Bill Revenue Administration. So nou a swet zot orevwar e bonn kontinyasyon. Nou ava rebran travay 4er pou Revenue Administration (Amendment) Bill. Mersi.

(BREAK)

MR SPEAKER

Bon apre midi ankor. Nou pe pran *Revenue Administration Bill*. E sa voyaz osi nou bezwen sanpas *notice 7 days*.

Pou *Second Reading* alor mon ava envit *LGB* pou prezant Mosyon.

HON BERNARD GEORGES

Mersi Mr Speaker. Bonn apre midi Mr Speaker.

Mr Speaker anba *Order 97 (1)* nou *Standing Orders* mon le *move* pou ganny ou permisyon pou sispann *Order 69 (1)* pou permet ki *the Revenue Administration (Amendment) Bill, 2022* i ganny lir en Dezyenm Fwa malgre ki sa peryod 7 zour depi ki in ganny lir pou Premye Fwa pa ankor ekspire. Mersi.

MR SPEAKER

Mersi Onorab. Mon ava ganny segonnman? Onorab Arissol, Sandy?

HON SANDY ARISSOL

Mersi Mr Speaker. Mosyon in ganny segonde. Mersi.

MR SPEAKER

Mersi. Manm i ava vot lo sa Mosyon silvouple. Sa ki aprouve lev lanmen?

Mersi. Manm ki vot kont?

Lo *Motion to waive 7 days' requirement for the Second Reading of the Revenue Administration (Amendment) Bill 2022*, 15 Manm in vot pour, 0 kont e 7 abstansyon. Mosyon in aprouve par Lasanble.

Madanm raporter nou ava prosede pou apel Minis e delegasyon.

En pti sanzman dan nou *panel* se Minis Devika Vidot ki pou pran sa *Bill* dan plas Minis Naadir Hassan. E nou swet labyenveni Minis pou ou partisipasyon avek nou e mersi davans.

E dan son delegasyon i annan Mr Patrick Payet, *Secretary of State*, Mrs Veronique Herminie *Commissioner General* pou *Seychelles Revenue Commission*. Ms Rebekah Labiche, *Senior Policy Analyst* dan sa *Commission*. Mrs Gulmette Leste, *Assistant Legal Draftsperson* dan *AG's Office*.

E akote nou annan Ms Elle Cafrine, *Policy Analyst* e Ms Maria Theresine, *Acting Director Legal Department*.

Mersi zot tou pou zot partisipasyon. Avek sa nou ava konmanse avek Mosyon pou nou fer *Second Reading* sa Bill Onorab Georges.

HON BERNARD GEORGES

Mersi Mr Speaker. Bonn apre midi Minis, bonn apre midi ou delegasyon. Mr Speaker mon pa kontan fer sa me zis avan mon *move* pou *Second Reading*, eski ou kapab permet mwan de parol silvouple alokasyon retour pou bann atlet CJSOI? Mersi.

Mr Speaker mon pran laparol apre midi akoz dan 4 minit avyon ki sorti Moris i sipoze apoze avek nou bann atlet ki pe retournen.

E parey nou'n tande lo radyo, nou'n fer eksepsyonnelman byen sa fwa. Nou'n ogmant nou kantite meday. E mwan an partikilye mon tre fyer poudir ki en fir dan mon distrik *Mademoiselle Khema Elizabeth* in return avek 8 meday dan naze, donk 4 lor.

(APPLAUSE)

HON BERNARD GEORGES

E mon ti ava kontan lo lapar Lasanble apre midi, felisit zot pou sa travay ki zot in fer e *welcome* zot *back* avek zot pannyen meday. Mersi.

MR SPEAKER

Mersi. Kontinyen *please* lo soz.

HON BERNARD GEORGES

Mersi Mr Speaker. Anba *Order 69(2)* mon *move* ki *the Revenue Administration (Amendment) Bill, 2022* i ganny lir en Dezyenm Fwa. Mersi.

MR SPEAKER

Mersi. Mon ava ganny segonnman pou sa Mosyon? Onorab Sandy Arissol?

HON SANDY ARISSOL

Mersi Mr Speaker. Mosyon i ganny segonde.

MR SPEAKER

Mersi. Nou ava prosede lo *Bill* avek lentrodiksyon par Minis. Minis nou a ekout ou.

MINISTER DEVIKA VIDOT

Mersi Mr Speaker. Mr Speaker Onorab *Leader* Lopozisyon, Onorab Zafer Gouvernman, tou bann Manm Onorab, tou dimoun ki a lekout bonn apre midi zot tou.

Mr Speaker ozordi mon pe vin devan Lasanble Nasyonal pou prezant zot avek *Revenue Administration (Amendment) Bill, 2022*. Sa Prozedlwa pe propoz plizyer nouvo amannman ki pou aplikab apartir le 1 Zanvye 2023.

Premyerman nou pe fer lamannman dan seksyon 2 pou enkorpor anba definisyon *revenue decision* bann Lalwa ki Komisyoner Zeneral i kapab pran desizyon, ouswa fer en determinasyon lo la.

Lalwa *Accommodation Turnover Tax* ki ti ganny aprouve Lendi pou osi ganny azoute anba la, an vi ki en nouvo *tax* ki pou ganny enplimante a parti le 1 Zanvye 2023.

Mr Speaker en lot laspe lamannman ki nou pe prezante dan *Revenue Administration Act* ouswa (RAA) parey nou kapab refer pli tar pandan diskour i dan seksyon 5.

Seksyon 5 i preskrir prosedir ki en *taxpayer* i kapab swiv si i anvi plis letan pou soumet son bann *tax return*.

Komisyoner Zeneral i annan sa pouvwar pou aprouv ouswa pa aprouv en tel demann par sa *taxpayer*.

Sa lamannman ki nou pe anmennen ozordi i pou donn Komisyoner Zeneral sa pouvwar pou i prolonz soumisyon *tax return* a en serten kategori biznes oubyen serten *taxpayer* spesifik menm si zot pa'n fer okenn laplikasyon. Sa i ava asiste SRC dan ladministrasyon bann diferan *tax* e bann *taxpayers* zot osi.

Mr Speaker i enportan pou note ki an se moman napa okenn provizyon anba Lalwa ki donn pouvwar Komisyoner Zeneral, pou sispann prosedir pou rekouver reveni ou det ouswa *write-off* det ki pa ankor ganny kolekte.

Oparavan dan Lalwa *Business Tax 1987, Goods and Services Tax Act 2001* e Lalwa *Social Security Act* Komisyoner Zeneral ti annan pouvwar pou *write-off* bann det dan bann sikonstans spesifik.

Parkont ler sa bann Lalwa ti'n ganny aboli, provizyon pa'n ganny fer pou transfer sa seksyon dan zot bann nouvo Lalwa respektif.

Mr Speaker, SRC a bokou repriz in esey zot mye pou kolekte sa bann det e toudmenm i annan bann sirkonstans ki pa permet sa *taxpayer* pey son det.

An vi ki det *tax* i kontinyelman akimil penalti avek lentere, Gouvernman in vwar li enportan pou met an plas provizyon dan Lalwa, pou ede pli byen zer sa det *tax*.

Sa lamannman anba Lalwa *Revenue Administration Act*, pou osi preskrir prosedir avan ler Minis an konsiltasyon avek Komisyoner Zeneral i *write-off* en det.

Komisyoner Zeneral pou bezwen fer en evalyasyon e prepar en rapor ki pou ganny soumet kot Minis Finans. Det pou kapab ganny *write-off* selman dan 3 sirkonstans.

Limero 1, si sa *taxpayer* i fer fas avek en difikilte ki grav;- sa i enkli si li ouswa son depandan i annan en maladi grav.

Si sa *taxpayer* i deklar fait, ouswa si sa *taxpayer* in mor e i napa okenn larzan, propriyete, ouswa *asset* ki kapab kouver e pey son det.

Dezyenmman, sirkonstans si det sa *taxpayer* i ganny konsidere koman en *uneconomical debt*. Sa i vedir kou pou rekouver sa det i sibstansyelman plis ki sa det li menm.

Trwazyenmman, si sa det i ganny konsidere koman en *irrecoverable debt* ki vedir dele letan pou kolekte sa det anba Lartik 2271 anba *Civil Code of Seychelles Act, 2022* in fini depase.

Mr Speaker, provizyon in osi ganny fer anba sa lamannman pou etabli en *Medical Board*.

Sa *Medical Board* pou ganny konpoze avek 3 dokter ki pou annan responsabilite pou sertifye si sa *taxpayer* ouswa son depandan i annan en maladi ki grav.

I bon note ki Gouvernman pe travay lo en *National Functional Assessment Board* ki pou konsolid sa *Board* anba *Seychelles Pension Fund e Agency for Social Protection*.

Letan nou finaliz sa nouvo *Board*, nou pou fer lamannman anba Lalwa RAA pou konsolid sa *Board* Medikal li osi.

I bon pou azoute ki anba sa bann lamannman, Komisyoner Zeneral pou osi kapab ranvers ouswa anil desizyon pou *write-off* en det si rezon ki i ti *write-off* sa det i nepli egziste.

Par egzanp si sa *taxpayer* in nepli malad. Si sa *taxpayer* i resevwar okenn fon adisyonnèl ouswa si sa *taxpayer* ti soumet fo lenformasyon. Si sa i arive Komisyoner Zeneral pou kapab rekouver e kolekte det ki sa *taxpayer* i dwa.

Mr Speaker an se ki konsern sa nouvo lamannman Seksyon 54 dan Lalwa *Tax Biznes* lo *transfer pricing*, ki ti ganny aprouve par Lasanble Nasyonal semenn pase, nou pe osi demann Lasanble ozordi e nou pe met devan zot 2 lamannman dan Lalwa *RAA*, ki relye avek sa lamannman ki ti ganny fer dan Lalwa *Tax Biznes*.

Premye Lamannman in ganny fer dan seksyon 11 pou donn Komisyoner Zeneral 7an pou amann en *self-assessment* ki'n ganny fer par en *taxpayer* pandan ki en odit *transfer pricing* pe ganny fer.

Dezyenman, lamannman pe ganny anmennen pou amann seksyon 50 dan sa Lalwa, pou entrodwir en nouvo seksyon 50 (a) ki pou entrodwir penalti pou bann biznes e letablisman permanan ki antre dan sa bann laranzman, kot zot fikse zot bann kondisyon komersyal e pri finansyel pou ki zot ganny en benefis *transfer pricing*.

Sa nouvo seksyon 50(a) i entrodwir en *tax* adisyonnèl 10poursan ou 25poursan depandan lo la kantite benefis *transfer pricing* ki Komisyoner Zeneral *SRC* i determinen en biznes ou letablisman permanan in gannyen, letan zot in fer zot odit.

Anba sa nouvo seksyon 50 (a) en *taxpayer* pou annan li 21 zour pou pey sa *tax* adisyonnèl e osi gard son drwa pou obzekte ouswa *appeal* sa desizyon.

Pou osi annan posibilite si Komisyoner Zeneral i enpoz (pardon) Me i pou osi annan posibilite si Komisyoner Zeneral i enpoz en *tax* adisyonnèl 25poursan lo en *taxpayer*, pou sa *taxpayer* pey mwens ki 25poursan, me pa pli ba ki 10poursan, si *SRC* i etabli ki sa bann kondisyon anba sou-seksyon 6 i aplike pou sa *taxpayer*.

Mr Speaker mon pe prezant avek Lasanble Nasyonal sa Prozedlwa *Revenue Administration (Amendment) Bill, 2022* pou zot konsiderasyon e laprouvasyon. Mersi Me Speaker.

MR SPEAKER

Mersi Minis. Nou ava ouver lasal pou deba. Bann Manm ki anvi entervenir lev lanmen silvouple. Tre byen mon annan 2 Manm la, alor mon ava akord zot 15 minit sakenn. Onorab John Hoareau i a komanse.

HON JOHN HOAREAU

Mersi Mr Speaker. Bonn apre midi Minis avek ou delegasyon. Bonn apre midi tou dimoun ki pe ekoute.

Mr Speaker mon krwar ki deor la i annan en fo persepsyon lo *Revenue Commission* par bann biznesmenn. Toultan zot pe get *Revenue Commission* koman sa Antite ki napa leker, ki napa konpasyon, ki pa konpran fason ki biznes pe trimouse, ki pa ekout zot sor, me ki senpleman azir gro lebra me ki senpleman pou rod larzan pou Gouvernman.

Apre ki sa Prozedlwa ki devan nou i ganny aprouve, mon krwar ki sa konsep lo *SRC* pou sanze drastikman. *SRC* pou vin en pli bon zanmi avek bann biznesmenn. Sa Lalwa pou fer ki plizyer sirkonstans kot *SRC* i kapab annan serten konpasyon baze lo sirkonstans ki devan li.

San dout i pou ede ogmant *compliance* akoz plis *taxpayers* i annan konfyans e en bon relasyon avek *SRC*, pli ki Gouvernman pou ranmas plis *tax*.

Mr Speaker Prozedlwa ki devan nou pe demann nou pou aprouve e i pe demann nou pou donn si oule Komisyoner pou *tax* - Komisyoner Zeneral - plis pouvwar. I pe moderniz Lalwa premyerman i pe met bann diferan Lalwa *Tax* anliny avek bann pouvwar ki Komisyoner Zeneral *Tax* i annan e bann desizyon ki i kapab pran.

Par egzanp nou tou nou konnen poudir i annan plizyer kalite *tax* e tou sa bann *tax* i anba diferan Lalwa parey;- *Accommodation Tax, Business Tax, Corporate Social Responsibility Tax, Goods and Services Tax*, ensidswit. Tousala pe ganny armonize *in terms of* bann *powers* ki Komisyoner Zeneral i annan anba sa Lalwa.

Mr Speaker largiman prensipal e kritik ki Lopozisyon a sak fwa ki nou anmenn en *Bill* i fer, se ki tou desizyon enportan dan ladministrasyon pe ganny donner avek Minis, an vi ki Minis i en pyon politik alor zot pa dakor. E avek sa zot dir ki Minis i kapab annan tandans pran bann desizyon ki baze lo politik.

Me ler nou pe get sa Lalwa ki devan nou la, nou pe vwar toutafe le kontrè. Anba sa Lalwa Reveni, desizyon enportan parey lamannman seksyon 5 pe propoze ki Komisyoner i kapab lo son prop Mosyon *extend* letan ki i konsidere neserer pou en *tax payer* fer son *return*. Alor sa bann pouvwar enportan i dan lanmen Komisyoner Zeneral me non pa Minis.

Me par kont mon konnen ki apre nou pou vwar poudir desizyon final petet i pou tonm lo Minis. Komisyoner i kapab deside si i pou aret bann *proceedings*, si i annan en ka *serious hardships* oubyen en ka kot i bezwen *write-off* en *taxpayer* son *tax* akoz bann sirkonstans kot i malad seryezman.

E sa parey in ganny dir fodre i ganny aprouve par en *Medical Board* ki pou ganny apwente anba sa Lalwa. Li ki ava sertifye si sa *taxpayer* i malad seryezman e i pa pou kapab zer son biznes pou pey son *tax*.

I osi kapab pran desizyon ler i annan en lanmor par egzanp si sa *taxpayer* in mor si i *bankrupt* si sa *tax payer* in mor anba serten sirkonstans kot son leritans Lakour in ganny sezi e pe donn priyorite pou li pey serten det. Sa osi i ganny pran an konsiderasyon. E nou vwar tou sa bann konsiderasyon i ganny liste anba *31(a)(1)*.

Malgre sa responsabilite parey mon'n dir avan i reste touzour i ganny pran par Komisyoner *Tax*, me responsabilite final i pou bezwen touzour reste avek Minis anba *31(b)(1)* sa akoz senpleman *the buck stops at the Minister's table*.

Atraver sa *Bill* nou war ki Lopozisyon i pa korek ler i fer sa bann largiman e kritike ki dan Gouvernman tou *Bill* ki nou pe anmennen ozordi, se ki nou pe donn pouvwar Minis. E la nou vwar poudir enn ki pe donn pouvwar en fonksyonner.

Atraver sa *Bill* Mr Speaker, nou pe rekonnet osi ki Gouvernman i pe donn valer lonnekte e profesyonnalizm tou sa bann valer koumsa e pe donn en Komisyoner Zeneral pou li kapab desarz son responsabilite. Se pour se la ki nou pe konfye li pou annan sa pouvwar.

Alor ozordi sa madanm, me demen i kapab en lot dimoun, me lefe i reste ki nou pe siport touzour bann profesyonnel e rol Minis i la zis pou dir oubyen pou fer laprouvasyon final *proceed*, *not proceed* oubyen rekonsider ou pozisyon pou serten rezon.

Sa i vin akoz nou krwar ki dimoun i bezwen ganny responsabilize e sa i en pwen kardinal dan filozofi *LDS*, nou donn responsabilite dimoun. Mr Speaker, e nou ladministrasyon parey mon dir i donn sa bann valer, sa bann valer bann profesyonnel pou plizyer rezon. Akoz nou krwar poudir bann dimoun ki ganny mete dan bann pozisyon, i bezwen desarz zot louvraz, zot responsabilite san pran kont okenn desizyon politik.

Mr Speaker sa i permet mwan *divulge* en pti pe lo sa size *HCI*, lo *Human Capital Index*. Sesel ozordizour mannyer nou pe konseptyaliz devlopman Sesel, nou pe vwar ki Sesel nou'n ganny *rank* 43^{enm} lo lemond e pou *Human Capital Index* e sa i montre nou ki kalite konsepsyon nou Gouvernman i annan lo met nou dimoun o sant devlopman.

Setadir son ledikasyon depi ler i en pti zanfan, i grandi ek son lasante apre loportinite pou li vin en profesyonnel e pou li pran bann kad enportan dan Gouvernman e ki nou respekte son profesyonnalizm.

Lot pwen ki mon oule fer resorti lo merit sa *Bill* se ki i annan bann provizyon pou enpoz *additional tax* si ler *assessment* i ganny fer e levidans i montre *transfer pricing*. Si nou a rapel byen deba ki nou ti fer lo *transfer pricing*, menm Onorab Gill ti fer resorti sa i pa ti war bann *offences* dan sa Lalwa.

E mon rapel byen ki *SS* ti fer li remarke ki poudir sa bann *offence* pou ganny trouve anba *Revenue Administration Act* ki pe vini. Alor sa Lalwa ki la devan nou, pe met annord tou sa bann lofans ki kapab *punishable* e parey in ganny dir pou *add extra tax, additional tax* lo sa bann dimoun ki annan levidans ki zot pe fer *transfer pricing*.

Mon krwar i ki byen si sa bann penalti i ganny eksplere, enkorpoire *sorry*, si sa bann penalti i ganny enkorpoire dan en morso Lalwa ki konpreansiv pli tar. E sa mon konnen i pou anba prerogativ *Law Review Commission* ler zot pou vwar tou bann Lalwa pou kapab met li annord, ki afen ki tou sa bann penalti i ganny mete anba en sel Lalwa.

E tou sa bann Lalwa *Tax* menm sa bann ki mon'n liste avan i tonm aba en sel Lalwa e ou ouver en sel sapit, pou ou kapab vwar tou sa bann diferan Lalwa. Alor sa i pou fer sir ki i annan en *comprehensive legislation*.

Mon pa pou al pli lontan lo sa *Bill*, mon ti a rekomande ki tou dimoun i vot pou sa *Bill* akoz i pe premyerman larg lanmen Komisyoner Zeneral e pe valoriz son profesyonnalizm. E par sa, i pe donn li sa sans pou li fer bann derogasyon, bann egzanpsyon ki nesese si i vwar, si i remarke bann sikonstans lavi ki fer dimoun pa kapab pey son *tax*.

Alor an zeneral, i pou anmenn sa konpasyon dan Lalwa *Tax* li menm e dimoun pa pou get *tax* koman zis pe azir gro lebra pe zis vin touy zot, triy bor anba bor konmsi pou vin zis anmas larzan.

Alor Mr Speaker mon pou demann tou dimoun pou vot an faver sa Lalwa akoz i pe al dan en bon direksyon e i pou ed nou pei progrese. Mersi.

MR SPEAKER

Mersi Onorab. Mon ava apel Onorab Loze.

HON JOHAN LOZE

Mersi Mr Speaker. Mr Speaker dabor mon oule remerisi ou pou ou bonn konplezans pou ofer mwan 15minit. Be *bear with me* mon pou bezwen *seriously abridge* mon *speech as I go along* pou *shorten* li. Akoz si mon al koz 15minit la pou ler ki'n arive mon konnen mon pou ganny masakre.

Lot keksoz Mr Speaker petet *as the Chair*, ti a byen ou kontrol en pti pe sa zafer ki nou vin koz Lopozisyon, Lopozisyon avan ki menm Lopozisyon in koze. Nou pa'n dir naryen nou, so mon war i drol dimoun i konnen ki nou pe al dir e ki mannyer nou pou fer keksoz.

And apre mon oule remerisi Onorab Hoareau, in rekonnet nou pozisyon avek sa zafer *Human Capital* ki in dir la “Met zonm o sant devlopman” kot pandan 43an nou'n pran ka avek nou dimoun depi nesans ledikasyon, lasante e zot devlopman profesyonnel. Mersi Mr Speaker.

Mr Speaker *Revenue and Administration Act* ti vwar son leksepsyon a lannen 2009 koman parti program reform makroekonomik. E i ti vin koman enn bann premye *Bill* ki ti sipoze lans sa dezyenm parti reform ki ti *tax reforms*. Sa lepok le sel parol ki ou ti tande an relasyon avek *tax* sete *the efficient collection of taxes*. Sete sa lanfaz ki ti pe ganny mete.

Si i annan en moman ki nou pei i bezwen en *efficient collection of taxes*, se la an se moman ki nou pe viv. E *Revenue Administration Act* i la pou li armoniz tou bann diferan Lalwa *Tax* ki tonm anba *preview SRC*.

Ozordi devan nou, i annan *Revenue Administration (Amendment) Act, 2022*. Ki posibleman enn bann amannman pli enportan ki nou Lasanble in fer sa lannen, sa ansanm avek *accommodations turnover tax*.

E koman mon pe koz lo *accommodations turnover*, seksyon 2 *Bill* ki devan nou pe ganny amande pou zisteman enkli *accommodations*

e plizyer lezot Lalwa *Tax* ankor. Me sa i bann morso li fasil. Koman mon pa pou long lo sa *Bill*, mon pe rezerv mon lentervansyon pou mwan plito koz lo bann morso kot mon santi i kapab lev serten kontansyon dan en zefor pou sers leklersisman.

Mon oule komans avek lamannman dan seksyon 5. *“Notwithstanding subsection (1) the Commissioner General may when he considers a necessary on his own motion extend the time to furnish a return required to be furnished under a Revenue Law.”*

Mon oule zot eksplike akoz ki zot santi nesesite pou don Komiser Zeneral sa degre lotonomi? E si posib pou furni legzanp silvouple. Mon konnen Minis in tous lo la dan son prezantasyon, be mon ti oule konnen. mon oule dimoun i konnen akoz vreman ki zot santi en nesesite pou fer sa lamannman tel parey in ganny fer la?

Dezyenm mon oule konsider lamannman anba seksyon (5) *“Suspension of recovery proceeding for outstanding revenue.”* Pli prezizeman 31(A)(B)(C). *“The Commissioner General may direct that recovery of the outstanding revenue shall be suspended.”*

Sa preskripsyon pou sispansyon i ganny kite *open-ended*. I napa en limit letan klerman definir lo sispansyon. Sa pou bezwen serten leksplikasyon *unless* mon mal e mon pa'n vwar en preskripsyon letan, *then* la zot ava eklersi mwan akoz mon pe zis *rush through* e ser serten leklersisman vitman.

Lot pwen ki mon ti a kontan adrese Mr Speaker se *permission to write-off outstanding revenue*. Ki komans kot 31B. Mon zis anvi ganny en leklersisman si posib lo ki lyen ou mekanizm ki egziste ant Polisi SRC avek preskripsyon *of debt* ki egziste anba *Civil Code*. Mon konnen sa pou tous petet *unrecoverable debt rather than anything else*.

31C(1) Notwithstanding a direction of the Commissioner General made under section 31A.(2) or a write-off order made under section 31B(1), the Commissioner General may cancel, annul or reverse the direction or order and direct that the recovery of the outstanding revenue, shall be reinstated or pursued in relation to all or part of the outstanding revenue.

Koriz mwan si mon mal. Me mon ti anba lenpresyon ki en *write-off* i *debit the liabilities account of the offending debt more or less* konpletman. E mon ti prezimen ki sete sa rezon ki zot ti annan 2 diferan fason fer li. Enn par sispansyon lot par *write-off* kot *whereby*

sispansyon zot ti a kapab resofe si bezwen ganny resofe me *write-off* ti a plizoumwewen *finite*.

Be la mon vwar ki menm ki *both* sispansyon ek *write-off* i kapab ganny resofe. So sa osi si mon ti kapab ganny en pti leklersisman - *well* si dimoun i kapab ganny en leklersisman. Parkont Mr Speaker mon konpran tre byen (c) anba la kot;

“The direction or write-off order, if the direction or write-off order was made due to false or misleading information.” Sa i kler sa. La mon napa problem ki *write-off* i kapab ganny resofe. Minis osi in tous lo la dan son lentervansyon - sa bout mon konpran tre kler.

So menm si mon pe koz lo pa resofe, mon konsern pa *extend* pou si en dimoun in koz lalang, in koz lalang pou li ganny en *write-off* sa i kler. *Sorry* Mr Speaker mon pe sey sot bann bout ki mon konnen pou fer mwan perdi letan mon pe perdi, perdi mon plas. *Ok, establishment of medical Board*. Onorab Hoareau ou ti annan rezon la ou pa enterese ek sa ki mon pe al dir la. *Ok*.

Clause (2) anba establishment of Medical Board. “The Medical Board shall consist of at least 3 medical practitioners who shall be appointed by the Minister.”

(3) “The Minister may co-opt such medical practitioners with specialised experience to assist the Medical Board. “

Annou sot (4), annou sot (5), nou tonm lo

(6) “The Minister shall appoint a member of the Medical Board to be the Chairperson.”

(7) “The Quorum of the Medical Board shall be determined by the Minister.”

(8) “The members of the Medical Board shall hold office on such terms and conditions as the Minister may determine. “

Personnelman mwan mon pa konfortab avek sa. Be mon pa konfortab pa pou bann rezon ki Onorab Hoareau in site, konpran mwan byen Minis. Si ti ou ki ti dan sa sit Minis Finans mon krwar petet i demann en *buffer* ant *the Minister* avek serten provizyon dan Lalwa. *The Minister being a political appointee. This exposes the Minister!*

It exposes the Minister tou sort kalite spekilasyon, ki li ki annan kontrol lo *Board Medikal*, aköz dan 8 provizyon ki *setup Board Medikal* 5 ladan, *the Minister appeals like the proverbial bad penny*. Mon pa pe opoze be mon plito pe port a latansyon *panel*, a latansyon

Gouvernman ki petet *should move away from this practice* pou rezon *that there's no buffer it exposes the Minister* en pti pe an tro.

So si zot ti a kapab konsidere ou donn en larepons. E mon konnen *the usual prescription* konmela ki monte se ki nou bezwen vin avek en lamannman prezant en lamannman, be mon krwar bann Manm *Bills Committee* i konnen nou'n *saute du coq a l'âne* 2 zour ek sa bann travay. So vreman napa letan pou mwan formil okenn lamannman.

E Mr Speaker apre sa i sa ki mon'n ekrir lo seksyon 50;- seksyon 50 mon krwar nou kapab agree ki son fonksyon i son nesosite. So mon pa pou la vreman ladan mon krwar mon kapab - wi, mon kapab sote e termin la si mon ti kapab ganny en pti lesplikasyon.

Well, si dimoun deor i kapab ganny en pe leksplikasyon lo bann konsern ki mon'n leve. Mon remerci ou Mr Speaker. *Thank you*.

(APPLAUSE)

MR SPEAKER

Mersi Onorab. Mon a donn laparol Onorab Henrie.

HON GERVAIS HENRIE

Mersi Mr Chair. Bonn apre midi tou dimoun a lekout e mon ava dir byenveni *panel* dan Lasanble pou sa Merkrede apre midi. Mr Speaker *tax* i pey pou bokou keksoz ki fondamantal dan nou sosyete pou li fonksyonnen parey lekol, swen lasante, servis sosyal, eksetera.

E pou sa en reisit nou bezwen en *revenue administration* e nou'n tann dan lentervansyon avan dan konteks Sesel ki mannyer sa in vini. E isi Sesel se SRC ki annan sa responsabilite pou zer reveni pei ki tre enportan. I responsab pou anmas reveni Gouvernman depi *tax, levy, VAT* eksetera.

E Gouvernman i bezwen sa reveni pou finans ouswa pey byen e servis dan Lasanble. Nou dir sa *goods and services* e ki donn sitwayen ouswa biznes. E zis par egzanzp lannen pase SRC ti kolekte apepre 6.5bilyon, ki reprezant apepre 80poursan nou Bidze nasyonal ki nou, nou aprouve isi dan Lasanble. So i konsiderab sa sonm Mr Speaker.

Alor *tax* pa devret ganny regarde senpleman koman en zouti pou finans depans piblik, me i en lenstriman pou konstrir en Leta efektiv e responsab. Leta nou ankouraz sitwayen e biznes pou pey zot

fair contribution, i akoz nou pe promouvwar en Kontra sosyal ant sitwayen avek Leta, parske si napa sa naryen pa marse.

Me en bon sistenm *tax* i bezwen zis, i bezwen senp e i bezwen transparan e i bezwen annan bann prosedir administrative ki kler, ki koumsa napa lakizasyon ki ganny servi koman en mwayen pou pini en group ouswa en kategori.

E ler mon regard sa Prozedlwa ki devan nou Mr Speaker, mon vwar poudir i pe anmenn bann prosedir ki pou fer en pe sa ki mon'n mansyonnen anler, fer li senp, zis, transparan, bann prosedir administrativ ki kler.

Par egzantp nou war poudir sa Prozedlwa pe fer provizyon, ki bann direktiv ki Komisyoner i pou donnen, i bezwen an ekrir, i bezwen mentenir rikord, i bezwen enkli serten lenformasyon dan rapor anyel e dimoun ki enterese pou swiv sa bann rapor i ava konnen egzaktman kwa ki pe pase.

I bezwen pibliy serten keksoz dan Gazet Ofisyel e mwan menm vwar poudir i annan en balans pouvwar ant Minis avek komisyoner akoz par egzantp kot Minis i refiz en propozisyon ki Komisyoner i met devan li, i bezwen zistifye sa an ekrir. Alor i fer ki tou keksoz dezormen i bezwen vin obzektif e keksoz ki dimoun i ava kapab defann akoz lekritir i reste.

Me mon bezwen osi agree avek Onorab Hoareau dan son lentervansyon, kot in koz, in mansyonn sa mo "konpasyon." Sa ki mon vwar ban propozisyon ki devan nou i pe fer ou sistenm *tax* en pe pli imen. E pou mwan sa i bann bon sanzman. I bann sanzman pozitiv e mon kontan vwar Gouvernman pe entrodwir bann tel lamannman.

I fer nou sistenm *tax* ek SRC get en pe mwen sever, en pe mwen opresiv. Si en dimoun i malad ouswa i pe fer fas avek sityasyon ekonomik difisil, nou bezwen annan en degre konpasyon pou li. Si non nou pou fors sa endividi dan plis problem e difikilte.

E i annan laprev, pa neserman Sesel me dan lemonn kot dimoun in komet swisid, akoz zot dan problem avek zot *revenue administrator* e nou pa anv i sa bann sityasyon i ariv dan kominote kot nou, nou reprezante.

Alor lentrodiksyon pli fleksibilite lo lapar Komisyoner Zeneral pou amenn bon tretman pou bann *taxpayers* ki onnet ler zot fer fas avek difikilte nou dwatet koman en Lasanble *welcome* sa. Me lo lot

kote, nou osi bezwen dir avek bann taxpayers ki zot bezwen obzerv zot lobligasyon ki zot annan, zot responsabilite.

Si pou pa obeir ou an defo e i annan penalti. Si ou dan difikilte mon asire laport SRC toultan i ouver, ou aproz bann dimoun laba mon asir zot bann dimoun ki annan zorey e zot ava ekoute e travay avek ou, pou vwar ki mannyer zot kapab rezourd bann difikilte ouswa biznes i trouv zot ladan.

E dan Sesel nou vwar poudir i amann sa bann problem ki leve detanzantan. Rapor anyel SRC i les nou konpran poudir *taxpayers* la kantite *taxpayers* ki ti an retar avek peyman an 2021 i 5216, ouswa bann *outstanding returns* an 2021 i 5007. E bann let i zot in bezwen ekrir pou bann dimoun ki pa'n fayle a ler 2021 i 9005.

Donk sa i rezon pou nou konsernen Mr Speaker e koman en Lasanble dir avek tou dimoun, mo la ki an vog, se responsabilite nou tou pran nou responsabilite koumsa nou tou nou a kapab zouir letan nou fer byen.

E mon apresye vwar ki i annan sa zafer *Medical Board* ki pe ganny entrodwir. Me mon pli rekonforte dan prezantasyon Minis in dir ki pou annan en konsolidasyon sa bann *Board*, akoz i en pe zenn mwan pou tande ki sa kantite i annan - i *all over the place*.

Alor Mr Speaker, mon krwar ki sirtou sa bout parey Onorab Hoareau in dir sa zafer konpasyon. Akoz letan dimoun i malad i vwar li dan en serten difikilte ekonomik en sel kou, be i pa en bon pozisyon pou nou santi nou lekor ladan. E si i vin en Prozedlwa ki fer en leksepsyon pou dimoun dan sa sityasyon, mwan mon pare pou siporte.

Alor an konklizyon mon ava dir ki mon krwar sa Prozedlwa i al dan bon direksyon. Mon'n note ki i annan en kantite keksoz eksitan ki pe arive otour SRC, nouvo *building* ki kout pres 200milyon.

En nouvo *website* nou'n fer *logo*, nouvo liniform - mon pa ankor war - me mon asire poudir i zoli. E anfet zot ti envit mwan me nou ti pe travay ziske tar Lasanble nou *Caucus* ti annan en *meeting* tar so mon pa'n kapab vini. Mon eskize pou sa.

Enn bann keksoz se ki i pou konsolid zot Lalwa, akoz ler mon'n get lo zot *website* se bann lamannman ki'n vin annan sa *Revenue Administration Act*. Si pou konsolid lo *Law Commission* Onorab Hoareau in dir nou zot kapab fer sa travay akoz li i pou en manm lo sa Komisyon e i ava met sa parol pou nou.

An konklizyon Mr speaker nou bezwen ladministrasyon ki zwe nou sistenm reveni non-selman pou fer li modern me pou fer li efektif e efikas. En sistenm ki non- selman ganny byen administre, me i annan abilite pou moderniz son lekor.

Nou bezwen en sistenm ki non selman i kapab ranmas sonm ki'n ganny targete par egzans sa sonm 9bilyon pou 2023. Me i bezwen akonplir sa a en kou pli ba pou pei. Me sa ki pli enportan ki nou bezwen promouvwar se en sistenm kot tou endividi avek biznes i agree e obeir Lalwa *Tax* volonterman e libreman. Nou pa bezwen tay deryer zot, zot pa bezwen zwe kouk kasyet, zot pa bezwen vole, zot pa bezwen fer *false declaration*.

Akoz sa i nou pei nou dabor ki bezwen ed nou lekor ava nou al tap lo laport pei zanmi pou rod *Grant*, pou rod *loan*. Nou menm nou kontribye nou *fair share* ki nou kapab.

E alor koumsa nou a kapab akonplir sa Kontra sosyal ant sitwayen e Leta e nou ava fyer pou vwar Sesel i ava vin en pti pei ki efektif e ki nou pe kapab pran swen avek ou sitwayen, par donn zot bann servis ki zot bezwen pou epanouir e grandi. Mersi Mr Speaker.

MR SPEAKER

Mersi Onorab. Mon a donn laparol Onorab Aglae.

HON EGBERT AGLAE

Mersi Mr Speaker. Bonn apre midi Minister avek ou *panel*. Komisyoner Zeneral avek tou. Mr Speaker mon krwar zefor pou sipor ou kapab en pei anmas tou son reveni *tax* i enportan. E nou lo sa kote latab nou donn tou sipor pou kapab fer sa travay koleksyon *tax* vin pli transparan e osi pli efektif aköz se sa bann larzan ki ede pou adres bann program ekonomik, program sosyal ki Gouvernman i etale pandan bann lannen finansyel.

E osi mon konstate ki Mr Speaker, difikilte i egziste dan lavi kot nenport ki, ki desid antre dan nenport ki kalite biznes, i annan bann risk ki atase avek e osi ou espekte ki parfwa i annan bann perd dan reveni ki fer ou pa kapab vin anver sa lobligasyon ki ou annan anver taksasyon.

E *Bill* ozordi Mr Speaker mwan mon pe get li dan 2 kalite fason *ok*? En fason kot Gouvernman koman en antite ki responsab pou kolekte *tax* e osi sa endividi ouswa sa *body* ouswa sa lakonpanyen

ki li i annan sa lobligasyon pou *run* son biznes e an tou pey son *tax* koman parey en *dividend* li menm.

E baze lo sa mon pou dir Mr Speaker, dan letan Bidze letan *Committee Stage* Komisyoner ti fer kler la fason ki zot pe *operate* en pti gin, ki zot in vin en pti pe pli *befriend* avek bann *taxpayers* sirtou avek bann ki ankor an defo, an retar e pa pe vwar zot kapab pey zot *tax* parey ti devret.

E nou konstate poudir nou'n pas dan bann diferan sok ekonomik, sirtou *Covid* e zot in war zot dan difikilte. E mon kontan sa lapros kot ou pa'n vin neserman vin enpoz en Lotorite, ouswa dan en fason diktatir zis pou kapab met sa bann dimoun dan en fason legal mon kapab dir, pou zot kapab pey zot *tax* e ou'n konsider bann lezot aveni pou diskite e tonm lo serten laranzman.

Me pou mwan baze lo sa i enportan osi ki mon ganny en pe leklersisman aköz ou'n mansyonnen osi ki i annan bann *case* i deza devan Lakour ki pou bezwen al ganny abitre pou kapab gete ki fason pou remedye sistenm kot pou ganny sa bann larzan ki zot pa pe anmase.

E baze lo sa letan Lalwa pou'n *assent* li menm ki *ok*, eski pou annan sa bann bout kot petet mon pa pou dir retrospektiv, me selman bann *ongoing cases* ki deza devan Lakour. Ki mannyer sa pou ganny pran e vi ki pou annan *Board* ki pou ganny *setup* eski bann *review* pou annan bann *subject to review* kot ou pou bezwen petet sa enn ki'n ganny afekte i pou annan.

Eski li i pou kapab vin devan dir be avek SRC, mon ti a kontan met mon *case* devan zot la, eski *case* ki deza Ankour li i tonbe ouswa i kontinyen? Sa mon ti a kontan en pe leklersisman.

Dezyenmman eski promoter sa *Bill* li menm li, sa ki pe poli sa *Bill* li i pou annan drwa petet pou *go in debt* osi parey aköz Lakour li i kapab pran bann desizyon.

Parey bann desizyon si mon war poudir petet i annan lafason sa dimoun pa pe kapab. Eski i annan sa ki nou apel en pouvwar pou *liquidate* bann *asset*, pou kapab rekipar bann sa larzan ki pa pe ganny peye, eski sa Lalwa li menm li ki nou pe pase la i pou donn provizyon pou kapab anmenn dan sa laliny? Sa mon ti a kontan ganny eksplike en pti gin lo la.

E osi en mo ki'n ganny servi la se konpasyon *ok*? Konpasyon e bann *benchmark* in ganny mete ladan, bann rezon ki kapab ganny

bann permisyon pou *write-off tax* e dimoun ouswa en lakonpanyen li menm.

So enn se *serious economic hardship*, dezyenm se *medical reasons*, *ok*. E ladan in fer poudir pou annan *Board* Medikal mon pou tous en pti gin lo la e osi mwan mon ti a kontan konnen.

So eski akoz i amann bann bout ki ladan pe fer sorti, eski i pou annan bann *investigation* osi ki pou bezwen atase avek avan bann desizyon final? I kapab osi i annan en endividi ouswa en lakonpanyen ki li in deside *misuse* son *fund* ki li in gannyen atraver son biznes, in diverti, kontan dan en sans e la in war ki poudir in ariv dan la fait li menm.

Eski zot pou osi annan sa pouvwar pou zot al fer serten *in-depth investigation* pou vwar eski in annan *proper use of fund of mismanagement of fund* dan sa bann laliny?

So dernyen pwen Mr Speaker lo la se, latransparans eski nou kapab garanti ki pou annan bann rezon transparans? Akoz la nou'n koz lo Minis, pouvwar Minis. Minis li menm li i enn bann *political figures* ki dan Gouvernman.

Eski nou kapab asire ki poudir pou annan *the complete transparency* letan zot in get tou sa bann *benchmark* osi ki zot in *set*, sa bann *criteria* ki fer ki nou war en dimoun pa pe pey, i ganny *write-off* son *tax* ki i dwa baze lo sa bann *benchmark*, me pa baze lo okenn faver ouswa afilyasyon politik ki atase avek en endividi?

Eski nou kapab ganny sa konviksyon avek zot, poudir tou keksoz pou ganny fer dan en fason byen transparans? E osi i ava annan en *reporting mechanism*? Akoz *taxpayers* i bezwen osi kapab piblik konnen ki pe pase, pour ki bann rezon osi ki sa entel ouswa lakonpanyen pa pe pey son *tax* ouswa pe *write-off* son *tax*.

So sa osi mon krwar i enportan. E dernyerman Mr Speaker, eski okenn endividi li i pou kapab apros sa *Board* si an ka i krwar poudir in tande ouswa petet mon pa konnen ki mannyer zot fer si zot pou *affiche* serten bann deklarasyon. I vin devan i dir be *Mr So and So* zot pe al *write-off* son det.

Ouswa mwan son travayer ki'n *aggrieve* dan sa lakonpanyen pa'n ganny peye mon bann *dues* e ou, ou pe al *write-off* son det, kan mon konnen poudir li i annan *asset* ouswa i kapab annan *funds*. Enternasyonalman tousala i annan. Eski zot pou petet ganny posibilite sa bann endividi si demen zot santi poudir *this the wrong* desizyon ki zot pe pran?

So sa i en pe bann karote ki mon ti a kontan gannyen, eksplik mwan en pti gin mwan osi. Mersi.

MR SPEAKER

Mersi Onorab. Mon a pran entervansyon Onorab Pillay?

HON SEBASTIEN PILLAY

Mersi Mr Speaker. Bonswar tou dimoun e byenveni Minis dan Lasanble avek ou delegasyon. SS Payet ti la depi bomaten e Komisyoner Zeneral i la.

Premyerman Mr Speaker ler mon komanse mon ti a kontan note ki pandan ki Onorab Aglae pe koze, i annan serten Manm pe kontinyelman mirmire. Mwan osi mon war li drol - ou konnen i en *Bill* pou Gouvernman me selman zot tou zot pa kapab koz lo la, selman ler Manm Lopozisyon i koz lo la selman zot menm ki mirmire.

Si zot napa naryen pou dir reste zot trankil. Sa i en premye keksoz mon oule fer kler.

MR SPEAKER

Onorab *carry on*.

HON SEBASTIEN PILLAY

E dezyenmman Mr Speaker ou konnen ler mon tann koz lo *SRC* lo - annou pran par egzanp Lanmerik ler ou lir Lanmerik lo *IRS* oubyen lo ou lir lo sa *Majesty Revenue Service*, ler ou tann koz lo konpasyon dan *tax* i en keksoz enteresan sa. Bon konsep.

Mwan mon ti a voudre war plis konpasyon dan *welfare*, dan *ASP*. Me *we can always wish for things* e nou pa pou gannyen, solman zot a war plis konpasyon laba. Me selman Onorab in byen dir li, vre. Vre i annan en eleman konpasyon ki'n antretan sa Lalwa e i en eleman enportan sa.

E mon swete ki demann nou a war en eleman konpasyon antre dan *Home Care Agency Bill* osi. Rezon mon dir sa Mr Chairman, akoz i annan detrwa pwen dan sa Lalwa ki enportan pou nou ganny serten klarifikasyon, akoz zot pe entrodwir bann keksoz ki neser pou dimoun ki la deor konpran e apresye. Me osi ler mon dir apresye me osi analize ki mannyer sa i afekte zot.

I annan en kantite keksoz ki'n ganny ekrir dan sa Lalwa. Me nou annou vin lo enn ki dimoun pou pran en referans lo la, par

egzanp en dimoun i annan en biznes son biznes pe fer byen, i pe fer en *turnover* petet R2milyon, R3milyon par lannen. I pe pey son *tax* pandan letan ki i pe travay i pe travay pe fer son biznes marse, me soudennman i tonm mala; i tonm malad.

E nou konnen parfwa dan lanvironnman biznes i en *stressful environment* swa sa dimoun i ganny en maladi ki *relate* avek en maladi ki *relate* avek *blood pressure* kronik, oubyen i kapab ganny en kanser, *God forbid*. Oubyen i kapab ganny en lot maladi kronik ki fer ki i afekte son abilite pou li kapab kontinyen *manage e run* son biznes.

Alors son maladi pa eskiz son *tax* ki i bezwen peye. Set alor ki ler nou regard sa provizyon ki'n ganny entrodwir dan Lalwa, mwan mon krwar ki sa i en bon provizyon. Akoz i fer ki prezan i ava annan en determinasyon par en *Board Medikal* ki ava dir poudir be Mr X i malad e sa i pe afekte son biznes, akoz i pou annan en *tract record* kot in pey son *tax* byen pandan letan ki i ti pe kapab egzers son aktivite biznes, pey son bann travayer eksetera fer, realiz tou sa ki son biznes i sipoze fer. E i annan kreasyon en *Board Medikal*.

Me ou konnen Mr Speaker Sesel nou komans ganny en pti pe problemn avek bann *Board Medikal* ki Gouvernman i servi. Par egzanp kot *ASP* nou annan en *Board Medikal* me malgre ki nou vwar ki en dimoun i ganny en rapor medikal ki dir poudir par egzanp i annan swa *epilepsy* - mon'n vwar detrwa ka - 2 ka anefe - en dimoun i ganny *epilepsy* me nou determinen ki sa dimoun i kapab travay.

Ki mannyer en dimoun ki ganny *epilepsy* ki ganny *fits* i kapab travay, mon pa konnen. Alors ki mwan mon bezwen gannyen, mon bezwen ganny en reasirans ki ler nou pou fer en *Board Medikal* konstitye par en Minis dan Gouvernman annan kontrol par en Minis dan Gouvernman ki sa *Board Medikal* pou annan laliberte pou li donn son determinasyon lo sa endividi dan tout latransparans. E pou lib pou donn son atestasyon, son analiz lo kondisyon sa dimoun, dan en fason ki i pa gannyen okenn enterferans avek okenn lezot dimoun.

Akoz ou vwar Mr Speaker, pou annan 2 keksoz ki pou arive ler en dimoun i malad, ou pou al lopital ou pou vwar dokter, ou pou vwar espesyalis, espesyalis pou donn ou en rapor medikal ki pou dir ki poudir sa msye i ganny tel kalite kondisyon.

Par egzanp mwan mon'n vwar en ka resaman atraver Fon Pansyon kot en imsye ki li in ganny problemn dyaliz, i pe ganny problemn ronnyon, i pe fer dyaliz, me nou oule redwir son pansyon

ki i pe gannye akoz nou krwar sa msye i kapab kontinyen travay. Me si ou pe fer dyaliz 3 zour par semenn, ki mannyer ou pou kapab kontinyen travay?

I annan bann derapaz ki arive atraver bann *Board* ki ganny kree, si in nan enterferans dan sa bann Board. E mon krwar sa ki mon kote latab pe dir, se ki ler ou annan ou en Lalwa ki annan en bon lentansyon e nou pe dir ki Lalwa i annan en bon lentansyon, ou bezwen osi asire ki sa bon lentansyon pa ganny afekte par lentansyon petet Gouvernman li menm pou li reste *by the book* toultan.

E se sa en konsern ki nou, nou annan vizavi sa. Prezan ler ou pou annan ou en non rapor medikal vizavi sa ki pi ganny anvoye kot sa *Board*, ou pou annan sa *Board* ki pou annan son rapor, lekel rapor ki pou *supersede* kanmarad?

Byensir se rapor sa *Board* akoz se li ki Lalwa pou reflekte avek. Be *what about* rapor medikal ki sa dimoun pou'n gannye spesyalis kot lopital? Mon pa ekspekte avek mon leksperyans ki mon vwar dan lavi ki pou annan 2 dokter ki pou annan diferan lopinyon lo kanser par egzanp.

Mon pa ekspekte ki pou annan 2 dokter ki pou annan diferan lopinyon lo serten problem kronik, an sa ki konsern tansyon. Kot en dimoun in ganny katak leker oubyen in ganny latak laservel eksetera, ou pa ekspekte ki i pou annan divers lopinyon.

So mon krwar ki i enportan ki nou kapab ganny en reasirans ki dan son fonksyon, sa *Board* ki pe ganny, akoz sa *Board* pou enportan mon pou eksplike ankor - mon pou donn ankor legzanp akoz sa *Board* pou enportan pou sa Lalwa.

E mon krwar Onorab Henrie ler in koze in tous lo la, in tous lo serten pwen, me i annan pwen ki i pa'n al ase lwen pou li note ki mannyer i enportan. Akoz i montre poudir ki mannyer sa Lalwa i pe fer - i pe koriz en anomali ki egziste dan nou sistenm *tax* ozordi e ki fer pli fasil pou *SRC* kapab fer son travay.

En dezyenm pwen Mr Speaker sa msye ki amann son biznes in *maintain* son biznes e i mor, e i mor, me i dwa *tax* R5milyon. Be ler in mor sa msye i annan en bato, li i annan en lakaz, i annan en loto. E se son bann zanfan ki *inherit* sa lakaz ek sa loto. Me sa bann zanfan atraver sa *estate* ki sa msye i annan i osi *inherit* sa det R5milyon e sa det R5milyon i bezwen ganny satisfere dan valer sa bato, sa loto ek sa lakaz.

Mon vwar dan Lalwa nou'n entrodwir en *benefit of inventory*, sa ki mon ti a kontan konnen avek *panel*, se ki mannyer en dimoun pou fer laplikasyon pou sa ganny fer kot atraver *benefit of inventory* ler mwan mon *inherit* en keksoz avek mon paran e valer leritaz ki mon'n gannyen i zis 2milyon.

Me *tax liability* i 3milyon, sa 1milyon pa mwan ki pou sipoze peye, mon pou bezwen swa pa pran sa leritaz akoz mon pou bezwen pran sa R1milyon ki reste pou mon peye. E eski pou annan prosedir ki mwan mon pou kapab fer pou pey sa *tax by instalment*, bann lezot keksoz ki pou *involve* avek?

Mon krwar sa i en bon keksoz pou nou, akoz i pou klarifye en kantite keksoz pou *SRC*. Eski *SRC* pou kontinyen al tay deryer tou bann *heirs* ki la deor, akoz sa dimoun ti annan en biznes kot i dwa *tax*? E mazine sa i pa pe koz lo en dimoun ki kronikman pa oule pey son *tax*, son *track record* i bezwen montre poudir en dimoun ki'n - en biznes en aktivite, en antite ki kontinyen pey son *tax* dan en fason ki byen.

Akoz se sa mon krwar rezon akoz Lalwa - e ki mon war li i byen - Lalwa nou al ziska pou mansyonn *surviving spouse*, in al pli lwen pou mansyonn zanfan akoz i pe montre ou poudir lentansyon se fer pli kler ki arive ek sa larzan ki ganny drwa, ler sa dimoun ki sipoze la pa pe kapab peye.

E mon krwar sa i enportan pou nou sistenm *tax*. Akoz i a fer zot komit resours pou zot kapab *focus* lo landrwa kot zot devret pe kolekte *tax* e non pas bokou letan pou zot al tay deryer bann *tax* ki zot bezwen kolekte, be ki parfwa pou *end up* kout zot pli ser pou kolekte ki sa ki zot pou gannyen. E sa i en bon keksoz sa dan Lalwa.

Me selman i enportan dan sa konteks, ki i annan en legzersis *awareness* ki ganny fer, pour ki dimoun i konpran sa, i konpran ki bann *avenues* ki annan pou zot ler ou paran i annan en gro biznes ou *inherit* sa biznes. Akoz i annan 2 keksoz ki dir ou dan lavi i annan en dikton ki dir ou *there are two things to assure in life;- death and taxes*.

Nou tou nou garanti nou pou mor e nou tou nou garanti poudir nou pou bezwen pey *tax*. So se sa ki nou bezwen met an perspektiv. E mon krwar i byen ki nou'n osi pran nouvo provizyon *Civil Code* ki defini partner *as a surviving spouse*. I montre poudir nou pe komans vin konsyan bann tandans e bann sanzman dan sosyete e ki si Lalwa *Tax* pe komans fer sa, *then* i en bon mezir, i en bon landrwa pou

komanse, ki ava *extend* li en pe pli devan, en pe pli lwen. Mon krwar sa i en keksoz ki enteresan pou vwar e ki i neser pou vwar.

Be lo en lot kote - la petet mon ti a kontan ki Minis i ed mwan pou konpran admeton ki sa msye ki mon ti pe koz lo la i annan son biznes, i annan son bann byen, i annan bann keksoz ki mannyer ou, ou pou konnen ki in mor, in annan en testaman fer par Onorab Georges, in donn son bann byen sa bann zanfan - mon'n servi Onorab Georges *as* en legzanp *ok* - e zanfan i deswit i vann sa bann byen.

Ou *tax* ou pa ankor ganny letan kolekte ou larzan, ki kalite sistenm ki nou annan an plas, ki armoniz lenformasyon pou fer ki ler sa in arive, li *tax* i konnen poudir sa in arive e i pe ale i pe pran sa larzan - ki sa propriyete pa pe ganny transfer dan en lot lanmen e ki li i pou kapab kolekte son larzan ki i sipoze kolekte? Mon krwar se sa lafors sa Lalwa kot i pe vini.

Mr Speaker enn bann keksoz ki mon'n note mon war sa mansyonn *transfer pricing*. Petet Minis si ou kapab eksplik nou akoz dan sa seri kondisyon *for remitting additional tax* ki ou'n mete, ou'n enkli sa *transfer pricing* la. *What is the reason for that?*

Akoz sa ki mon vremen konsernen avek se, nou konsistan an se ki konsern lafason ki nou *deal* avek *transfer pricing*.

Annefe i lo *Clause 6(e)* lo paz 14 lo dernyen paz. Akoz nou dir *“the increase to income or withholding tax or reduction of loss or tax concessions made by the Commissioner General following a transfer pricing audit, is less than 150thousand of 5percent of business tax payable whichever is greater.”*

E mon krwar sa ki byen dan nou Lalwa *Tax*, se ki Komisyoner Zeneral i annan en pozisyon pou li kapab armoniz son bann aksyon, pou fer ki son koleksyon reveni i mars lo en bon nivo. Mon krwar sa lannen *tax* i annan konbyen pou kolekte? Apepre R9.2bilyon, *which* is en bon pe larzan. Zot in fer tre byen lannen pase malgre zot pa'n ganny sa 7bilyon mon krwar ki nou sipoze kolekte, me mon krwar zot in *come close to it*.

So 9.2bilyon I fer en bon pe larzan e mon krwar sa pou ed zot dan lesans ki zot resours, zot *focus* i ava lo bann *areas*, lo bann landrwa kot zot konnen zot bezwen travay pou kolekte reveni. Mon krwar Mr Speaker mon kontan war en Lalwa ki fer refleksyon lo kondisyon ki dimoun i la deor. Bokou dimoun souvandfwa i koz ek

ou lo son msye to dwa *tax*, i annan laklas - i bezwen vann lakaz akoz . eksetera, eksetera.

So mon krwar i enportan ki nou regard ki mannyer prezan bann keksoz i ganny armonize pou fer dimoun konpran la deor ki mannyer bann Lalwa an sa ki konsern *tax* e ki konsern bann size det anver Gouvernman pe ganny met an plas.

E an terminan an sa ki konsern sa size *write-off* mon krwar i kler ki preskripsyon i 5an, se ki si en det pa ankor ganny kolekte apre 5an i vin, *it becomes prescribed*.

Me mon krwar osi i enportan pou donn sa posibilite pou en diskisyon ant Minis avek Komisyoner *Tax* c pou fer *write-off* me sa *write-off* i bezwen ganny fer dan en serten transparans, pour ki napa okenn alizyon ki ava annan kolizyon *between* Gouvernman e tel lezot dimoun an sa ki konsern *write-off* en *tax liability*.

Me parkont si ou annan ou en *surviving spouse* ki dwa en det *tax* ki pa pou zanmen kapab ganny peye, *that's another thing*. So i annan 2 kote sa *coin* ki nou bezwen get li byen. E mon krwar Lalwa i kapab prevwar pou sa e mon krwar *SRC* li i annan en rol pou li zwe, dan fer sir ki lafason ki i pran son bann desizyon i pran li dan en fason ki transparan e ki kler. Mersi Mr Speaker.

MR SPEAKER

Mersi Onorab. Mon napa okenn lot Manm ki'n lev lanmen alor nou a prosede avek repons Minis lo deba.

MINISTER DEVIKA VIDOT

Mersi Mr Speaker. Mr Speaker sa Prozedlwa an zeneral parey tou bann Manm Onorab in fer resorti - dabor mon ti a kontan remersi zot tou pou zot lentervansyon e zot bann pwen ki zot in aborde apre midi, ki mon sertenman i montre poudir ki zot in port bokou latansyon avek sa *Bill* e zot konpran dayer lentansyon par deryer sa *Bill*.

E sa se amelyor la fason ki *SRC* i amenaz son koleksyon *tax* e i fer li vin dan en fason ki pli pratik, ki i ed bann *taxpayers* osi pou zot kapab deservi zot bann lobligasyon ki anliny avek bann Lalwa *Tax* dan Sesel.

Bon bann lamannman ki'n ganny fer pou le moman i vremen spesifik, targete malgre dan lepase in annan en kantite lakonpanyen ki'n ganny *exemptions* ki pa'n pey *tax*, i annan bann lakonpanyen telekominikasyon ensidswit. Me nou kontan pou vwar

poudir ki la nou pe re aranz nou bann Lalwa, pou fer sir poudir i pou annan bann paramet strik ki pou pe ganny swiv pour ki en dimoun pa pou ganny lese pa pey *tax* dan en fason ki nou pe pran li alalezer.

Alor se pour sa rezonn ki par egzanp letan pou regard dan sa lamannman dan sa *Bill*, in al en pe an detaye lo ki bann kriter ki pou ganny servi ki pou assess si en dimoun pou kalifye pou li kapab ganny en *write-off*. Prosedir i bokou manm in eksprim konsern lo prosedir, petet mon ti ava kapab zis pas en pe lo bann pwen ki'n ganny resorti epi mon ava fer mon konklizyon.

Onorab Loze in fer resorti pwen lo kot in demann klarifikasyon lo ki mannyer ouswa akoz ki *Commissioner General* pe ganny li laprouvasyon, ouswa sa pouvwar anba sa Lalwa, pou li kapab donn *extension* pou bann *taxpayers* furni zot bann *returns*.

Annefe pratik ki mannyer i ete an se moman, i enn ki vreman *tedious* pou bann *taxpayers* e osi pou SRC li menm administre parske sakenn *taxpayer* endividyelman ki vwar poudir i pa pe kapab *meet* lobligasyon soumisyon *deadline* pou son *tax return* I bezwen ekrir en let fer prosedir e i en peryod ki vreman *stressful* pou SRC.

E parey nou konnen i annan - nou annan en mankman bann *tax agents* osi dan pei. So tousala in ede. Ankor nou pe fer lamannman pou fer li vin pli pratik. Byensir SRC dan son analiz baze lo leksperyans ki zot i anmase, i annan serten sekter.

Par egzanp letan zot in fer legzersis avek Sekter Lagrikiltir, zot in vwar poudir dan serten sirkonstans i preferab si *Commissioner General* i annan li sa pouvwar pou li *issue extension* baze lo en group *taxpayers*. E sa administrativman i fer keksoz bokou pli fasil, ankor avek lespri pou nou travay - pou SRC travay pli pros avek *taxpayers*. So petet dan *Committee Stage Commissioner General* i ava kapab donn plis leksplikasyon lo la.

An se ki konsern sispansyon e dirasyon sispansyon akoz napa en limit? Prensipalman sa i akoz sa kategori ki en dimoun i kapab ganny sispansyon ouswa SRC pe konsider sispansyon, i anvi en *hardship* ki i pe pas atraver. *Hardship* in ganny kalifye. In ganny defini anba Lalwa e alor nou'n vwar li en pe difisil pou kapab met en limit lo la.

Sispansyon parey ou poi kapab konstate, i swiv en prosedir strik e alor i annan en prosedir antye ki SRC pou bezwen swiv, avan menm ki i *even* konsider en *write-off*. So se sa en pti pe nide par

deryer. Akoz ki en *write-off* i kapab ganny *written-back* ouswa i kapab ganny remet lo liv parey nou dir.

Sa i akoz ankor kondisyon ouswa paramet ki en *tax payer* pou ganny konsidere pou li ganny en *write-off* i anba bann kondisyon strik e sa bann kondisyon si i ariv en sityasyon kot sa bann kondisyon i ganny ranverse, e alor se pour sa rezon *Commissioner General* i rezerv sa pouvwar pou li rezerv sa desizyon.

Enn bann kondisyon ki ou kapab ganny konsider pou ou kapab ganny en *write-off* se si ou'n tonm malad ouswa si ou lakonpanyen in al *bankrupt*, ou biznes in al *bankrupt*.

E si i arive poudir ou kapab kontinyen si ou rekipere, ouswa si ou biznes i kapab rebran ou kapab lans dan en lot biznes, i vin enn ki vreman vyab alor *SRC* i rezerv li sa pouvwar pou li kapab retournen e demann ou pou ou ganny kontribye lo larzan ki ou ti'n sipoze kontribye dan kof Leta.

An sa ki konsern *Board* bokou lo kote latab zot in eksprim serten konsern an sa ki konsern apwentman *Board* Medikal. Bon parey zot okouran to ou bann *Board* i ganny apwente par Minis e i annan serten *Board* e sa i pratik, i annan serten *Board* ki ganny apwente par Prezidan.

Exposure wi, i ekspoz desizyon ki Minis i pran, me a lafen dizour en Minis i la pou li pran desizyon i vin ek son responsabilite. Fodre pa nou per pran desizyon. Mon krwar i annan en kiltir ki pran desizyon i pa en keksoz ki nou'n abitye fer dan lepase.

Me sa Gouvernman i diferan. Nou bezwen pran desizyon e nou bezwen fer fas avek konsekans nou bann desizyon, sa i vreman enportan. Nou fer desizyon dan en moman donnen avek lenformasyon ki devan nou avek tou lentansyon pli bon posibil. E i enportan ki Minis i gard sa responsabilite - i deservi sa responsabilite li osi, avek tou lentegrite, tou latransparans.

Onorab Aglae in fer mansyon lo bann *court cases* ki *SRC* an se moman i kapab annan avek bann *taxpayers*. E *SRC* pou byensir pare parey Onorab Henrie in fer mansyon zot laz, zot bann dimoun, bann zofisyè i la pou touzour ekoute.

So si en *taxpayer* apre ki Lalwa in ganny pase si Lalwa i ganny aprouve par tou dimoun, sa dimoun si i santi poudir son bann kondisyon i *meet* kriter ki Lalwa pe fer provizyon, alor i kapab apros *SRC* e zot kapab komans en konversasyon pou regarde si i annan en posibilite pou kapab ganny konsidere.

An sa ki konsern *tax collection, surviving spouses* sa ki Onorab Pillay in fer referans avek. SRC i met li azour avek bann dimoun ki'n *pass away*, so alor e zot pe fer sa dan en fason regilye e byensir avek zot sistenm ki la pe vin nimerik sa i pou en pe pli fasil pou zot kapab *keep up* avek sa bann keksoz.

E an se ki konsern prosedir li menm, mon krwar bokou konsern in ganny souleve an sa ki konsern sa prosedir pou *write-off* det. E vi ki Minis pou annan sa desizyon final. Bon fodre sa Lalwa in vremen elabor en prosedir ki devret ganny swiv, ki annan morso ki dan Lalwa li menm, be osi annan morso ki i pou *involve* bann prosedir ki SRC li menm bann prosedir entern ki zot, zot pou bezwen adopte.

Fodre fer rapel ki dan sa Lalwa i annan provizyon ki en rapor i bezwen ganny soumet *by the Commissioner General* e dan sa rapor Lalwa i spesifye ki konteni sa rapor. E alor e sa i enkli demars ki SRC in fer pou zot kapab *recover debt*, ki kantite det li menm? Ki kantite det zot in kapab kolekte.

So avan ki *Commissioner General* i anvoy sa rapor kot Minis, sa prosedir i bezwen ganny fer e tou keksoz i bezwen ganny met an ekrire. Byensir *Commissioner General* dan lorganizasyon li menm, i pou annan son bann *standard procedures* ki pou bezwen ganny swiv e fodre fer rapel osi ki SRC i en antite ki ganny odite par Oditer Zeneral.

Alor pa zis *figures* ki ganny odite, me *internal control procedures* osi i ganny odite. Savedir prosedir ki zot swiv osi i ganny *vet*, i ganny analize. E i ganny *signed-off*.

E si i annan okenn *refusal* ki Minis pou le moman rapor i ariv kot li pou fer *write-off* Minis i deside i fer *refusal*, Minis i bezwen fer li an ekrire. I vedir ankor i montre la transparans e i bezwen donn en rezon akoz ki i pe fer sa. Fodre fer rapel ki rezon ki Minis ki bezwen pran sa desizyon set akoz anba *Public Finance Management Act*, Minis Finans i annan li sa pouvwar pou li *write-off*. Se li *ultimate* responsabilite i tonm lo li pou kapab *write-off* bann *assets* e sa i kapab ganny vwar koman enn bann *assets* Gouvernman. Alor i enportan ki Minis i annan sa pouvwar pou li annan son *say* lo en *write-off*.

E byensir Minis i *ultimately responsible* pou sa antite. *Ultimately responsible* pou reveni ki pe antre dan kof Gouvernman.

E finalman fodre pa nou bliye osi ki tou sa bann *write-off* pou ganny pibliye dan *Official Gazette*, savedir pou ganny fer piblik. E la non sa dimoun, konteni sa kantite larzan osi ki'n ganny *write-off* pou ganny fer piblik.

Alor prosedir pou ganny fer ki'n ganny etabli anba Lalwa, i enn ki annan en bon nivo ki ou kapab dir i ase strik e nou konfortab ki bann dimoun ki pe travay dan sa bann lenstitisyon, i bann dimoun ki profesyonnel. E alor zot ava fer bann desizyon ki byen e ki zis. Mersi.

MR SPEAKER

Minis in terminen? *Sorry* mon pa'n swiv ou. Mersi. Mersi Minis pou ou repons. Mon pa'n tann ou dernyen parol si ou'n ti'n anonse poudir ou pe terminen.

Avek sa nou a kapab apel bann Manm, pou vot lo *general merit* sa *Bill* pou *Second Reading*. Manm ki an faver lev lanmen silvouple?

Mersi. Lo *general merit Revenue Administration (Amendment) Bill*, 2022, 29 Manm in vot pour, 0 kont e 0 *abstain*. Madanm Clerk mon ava envit ou fer *Formal Second Reading*.

MADAM CLERK

Mersi Mr Speaker. *A Bill or an Act to amend the Revenue Administration Act (Cap 308)*. Mersi Mr Speaker.

MR SPEAKER

Mersi. Nou a pas dan Staz Komite pou nou kapab pran bann amannman oubyen klarifikasyon. Mon a pas laparol Onorab Hoareau?

HON JOHN HOAREAU

Mersi Mr Chair. Nou pou komans avek *Clause 2. Amendment to section (2)* lo paz 3.

Nou'n *insert 'Immovable Property Tax'* dan lalis bann diferan *Tax Laws*. Apre *Immovable Property Tax Act* mon krwar i devret ete, kekwfa in mank en *Act* avek *ok*.

E nou al lo paz 4. Anba *amendment to section (5) number (3), sub clause (4), sorry subsection (4) rather*. “*Notwithstanding subsection (1) the Commissioner General may when he considers necessary on his*”. La nou pe i annan konsern lo *masculinity* ki'n

ganny servi dan sa Lalwa si akoz i anliny avek *principal Act* oubyen si i en keksoz ki zot pa'n konsidere. Mersi.

MR SPEAKER

SS, wi?

SS PATRICK PAYET

Mersi Mr Chair. Mersi Onorab. Mr Chair pou le moman nou'n servi "his" zis pou asistan avek ki egziste ozordi dan Lalwa, me solman nou rekonnèt ki *the gender balance* ki nou pou bezwen revwar Lalwa annan tye letan nou fer *the total review*. Mersi.

MR SPEAKER

Byen.

HON JOHN HOAREAU

Ok. Aprezan nou ava al lo *Clause 5.2(a)* kot i lir koumsa; '*who has a serious illness*' savedir nou'n add 'a' between the word "has" ek "serious", "*who has a serious illness and his or her dependence have*" nou'n met sa mo "have" nou'n tir "has". "*A serious illness and a tax payer does not*" nou'n tir "*did not hold any money*" eksetera, eksetera.

(b) "*who upon his or her debt*" in ganny azoute la nou'n tir "*a debt to a taxpayer where*". Apre (1) olye komans ek "*the tax payer*" nou pou komans avek "*did not hold*".

(2) nou pe retir "the" nou pe include "*his or her estate*". Or *succession* nou pe retir "*of the deceased taxpayer*". Nou kontinyen avek "*does not contain any property from which the outstanding revenue can be satisfied or recovered in whole or in part of*", "or".

(c) *where*, aprezan nou'n tir "an" nou'n met "*his or her heir legatee, trustee, fiduciary or executor*" nou retir sa "*of a deceased taxpayer*."

Nou kontinyen avek "*or his or her*" nou retir "*the estate or succession*" nou retir "*of a deceased tax payer*" ankor la nou kontinyen avek "*as the case may be is under*" nou'n include "*a legal obligation to satisfy*" nou tir "the" nou'n met "*his or her debt*" nou'n retir "*of a deceased person the air legatee, trustee, fiduciary or executor as a case may be does*", nou'n tir "*do not have adequate means to satisfied outstanding revenue*".

Lo lot paz, paz 6, nou retir “*of a deceased taxpayer*” ankore nou kontinyen avek “*or the estate or succession*” ziske ler sa bout paragraf i fini.

Aprè nou al lo (c) kot nou pe *define* “*serious illness, means an illness, injury, impairment, disability, coma physical or mental certified by the Medical Board*” en *definite article* ok?

Nou al lo d(5) ankore “*the surviving spouse*”, i annan konsèrn la ki dir “*the Civil Code has equated surviving spouse with surviving partner. So eski nou pou servi spouse oubyen partner? While there is qualifying relationship?*”

MR SPEAKER

Ok. Mon annan lanmen ki'n leve. Onorab nou a pran Onorab Georges.

HON BERNARD GEORGES

Mersi Mr Chair. Mr Chair, eskiz mwan avan ki mon vin lo sa definisyon *taxpayer* la, kot mon annan enn de konsèrn. Eskiz mwan mon pa ti pe swiv, eski nou rezourd “*his or her.*”

The gender akòz mon eksplikè mon krwar ki *in the original Act, Commissioner General is “his”* eskiz mwan Madanm Herminie me *you are masculine for the moment.*

Me a person “*his or her*” is that correct I sa distenksyon ki nou'n fer mersi. Wi, Mr Chair, *panel* a bezwen ed mwan la, e *taxpayer* I include parmi si nou regard byen “*person liable for revenue*” no *problem.*

An heir accepting the succession simply or under benefit of inventory - question mark (?) universal legatee no problem, si en dimoun ki ou kit tou keksoz pou li *obviously* I pran ou det. “*Subject to*” nou ava vwar taler.

Surviving spouse;- Civil Code in I annan *concept surviving spouse* ler en dimoun in marye me I annan, in entrodwir *concept qualifying relationship* ler en dimoun pa marye, e I annan de fwa e provizyon in ganny fer pou en dimoun annan en *surviving spouse* e en *surviving partner* an menm tan.

Akòz nou Seselwa e nou konnen ki nou fer. *So, if is only surviving spouse* la, en madanm oubyen en msye marye I a en dezavantaz. Akòz en *partner* ki pa'n marye me ki ganny rekonnet par

Civil Code parey, I annan en lavantaz akoz li I pa kapab *liable* pou det son konzwen.

So, la en premye problem. Epi ankor *under 6 the Curator of Vacant Estates, Curator of Vacant Estates* in disparet e vin *Curator* prezan ki osi *include Curator of Vacant Estates*. Malgre ki mon fek vwar en fot dan *Civil Code* ki in esap nou koman en Lasanble, akoz I annan en mansyon dan *Lartik 720 sub article (1) of Curator of Vacant Estates*.

Bon, eskiz mon Mr chair I tar e mon pa anvi donn en *lecture* me mon ava demann panel pou ed mwan lo la, akoz I annan posibilite ki avek sa definisyon, nou pou les serten dimoun sape oubyen nou pou *capture* serten dimoun ki nou pa vreman anvi *capture*.

Dan en siksesyon si en siksesyon I zis *moveable property*, bann zeritye I erit li direkteman. E zot kapab fer li dan enn ant de fason, zot kapab aksepte e donk zot ava responsab pou bann det e se sa ki sa Lalwa pe vize.

Oubyen zot kapab aksepte li sou *benefit* levanter, *the benefit of inventory* an di-z-an mon pa konnen ki mon papa in kite pou mwan, mon war I annan en loto, en bato en bout later - *forget* bout later, *complicated* - en bato, en loto ek en larzan labank. Li mon pa konnen ki det I annan alor mon ava aksepte li sou *benefit* levanter nou a fer en lenvanter, e si bann *assets* I plis ki bann det mon ava pran. Oubyen si menm I annan det, mon kapab *manage* sa bann det avek bann *assets* e peye pou en serten tan, mon ava pran, me si det I pli gro ki *assets* mon pa pou pran. Mon pou *repudiate* sa siksesyon mon aksepte li sou benefis lenvanter.

So en trwazyenm e lot kategori se ler I annan *immoveable property*, later, la ou bezwen annan egzekiter e la I senp. Egzekiter li I dres en lenvanter, I regard *assets*, I regard det I pey bann det e I diviz sa ki reste avek bann zeritye.

So nou retourn prezan lo sa trwa keksoz, e avek ou permisyon Mr Speaker akoz mon krwar ki I enportan pou nou kapab konpran sa bann keksoz. Les mwan refer Lasanble avek e mon fek fer sa la pandan ki nou ti pe koze, mon pa'n ganny letan pli boner.

Lartik 721 *Code Civil*, 721 (2) "*where a succession includes no immovable property the succession vests as of right in the person entitled in the heirs*" ok?

"*Subject to the duty to discharge all the debts of the succession*" e se sa ki sa Lalwa pe regarde. 721 (2).

774 eskiz mwan pandan ki mon scroll, 774 “where a succession consists of moveable property only it may be accepted purely or simply or subject to the benefit of inventory” parey nou fek vwar.

775 (1) “No one is bound to accept the succession of moveable property”, pa kapab fors ou pran akoz I a kapab fors ou aksepte det sa dimoun ki’n kit keksoz pou ou.

E finally 802,” The effect of the benefit of inventory gives the heir the advantage of not becoming liable for the debts of the succession except for the extent of the value of the property, which the heir has received” basically parey mon fek dir. “And of being discharged from the payment of debts” eksetera.

So, si nou retourn lo sa ki nou annan devan nou - D (2) an heir accepting the succession simply or under the benefit of inventory I pa kapab, akoz it’s only the one accepting simply ki pou bound by the tax. E non pa sa enn ki’n aksepte anba levanter, unless ki accepted under the benefit of inventory well who has accepted the succession under the inventory and has not repudiated it ok. Nimerò 1

For the surviving spouse where he or she does not fall under paragraph 2 and 3, the surviving spouse sa madanm ki’n marye li I pou I annan en lobligasyon la. I napa menm en escape hatch I bezwen pey, she becomes the taxpayer or he becomes the tax taxpayer. Pa kapab, I bezwen kapab annan en posibilite pou li dir, What? Mon pa anvi.

I’m the surviving spouse e akoz ki nou pe limit li to surviving spouse only and not the surviving partner as well? Sa se bann kestyon Mr Chair ki mon pe poze. Me mon sipoze nou bezwen osi rann en repons si mon konpran byen.

The idea of the law se pou asire ki si en dimoun I pran en benefis anba en siksesyon I ava responsab pou pey sa taxes, I think that is the idea e sa nou tou nou dakor. Alor sa ki fodre nou fer, fodre nou aliny sa bann parol so that it says that. Are we agreed with that? Mersi.

MR SPEAKER

Ou -? Sa pwen in ganny rezourd la? Mon pa’n tro konpran kote nou’n arive? Ok, yes madanm lekel sa enn Madanm Legal Draftsperson ki pou adrese.

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Thank you, Mr Chair. Under the section 2 - (d)(ii) for the definition of taxpayer, the succession is accepted under two circumstances simply or under benefit of inventory. So it covers instances. This is the two instances where the succession would cover the debts of the taxpayer. Maybe it's not clear in the language but this is the intention.

HON BERNARD GEORGES

Eski nou kapab deal avek sa Mr Chair? I totally agree avek - I'm not gonna call you Ms Boudna akoz ou'n marye. So, ex Ms Boodna. Accepting under the benefit of inventory doesn't convey the fact that you have accepted.

Alor mon ti ava sizere ki an heir, who has accepted the succession simply or under the benefit. Akoz sa I fer kler ki in aksepte under the benefit of inventory me in aksepte in fini pran, so I kole.

That I would propose pou tighten the language a bit.

MR SPEAKER

Ok, panel. SS in nod?

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Ok, we have agreed.

MR SPEAKER

Ok, sa I sa pwen dan Roman (ii). Dan Roman (iv) eski nou'n rezourd sa? Wi, ok.

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Thank you Mr Chair. I believe we can, we should enlarge the definition to align it with the Civil Code. So then to include qualifying partner, as is under the Civil Code. Thank you.

HON BERNARD GEORGES

So, can we propose the surviving spouse or partner pou kill both of them? Mersi. E Curator of Vacant Estates was the third one, do we agree to go to Curator only?

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

We are agreeable to the proposal.

MR SPEAKER

Ok, so sa 3 pwen in ganny rezourd en? Byen Onorab Hoareau I kapab kontinyen?

HON JOHN HOAREAU

Ok, nou ava al lo *F* aprezan. *Definition of an uneconomical debt, means ‘outstanding revenue’* nou retir “*that*” nou kontinyen “*the cost of*” nou retir “*for its*”. Nou kontinyen avek “*recovery of which would substantially exceed the outstanding revenue.*”

So I pou lir koumsa “*an uneconomical debt means an outstanding revenue the cost of recovery of which would substantially exceed the outstanding revenue*” bla bla bla.

So nou a kontinyen avek *C* on page 8. I pou lir koumsa “*take up proceedings relating to any transactions*” so nou’n include the word “*relating*” between” proceedings and to.”

Ok, nou ava al lo 5 aprezan. “*The period in the recovery*”, nou tir “*of*”.

MR SPEAKER

Yes Onorab Pillay?

HON SEBASTIEN PILLAY

Wi. Zis en pti klarifikasyon. Anler nou’n *defini taxpayer* e nou’n enkli tou bann dimoun ki bann *taxpayer*, nou’n enkli en *legatee*. Apre anba an “*c*” ankor nou’n met “*concluded by the taxpayer or the heir legatee, executor.*” Me sa bann dimoun pa zot deza bann *taxpayers*?

So, ou pe met sa as an *abundance of caution* ou pe repet sa bann mo? Mon ti a eksepte *taxpayers would have suffice. C?*

MR SPEAKER

Ok, *panel* I kapab adres sa?

HON SEBASTIEN PILLAY

“*Take up proceeding relating to any transaction concluded by the taxpayer, or the heir, legatee or executor as the case may be.*” Be you have already defined anler unless zot pa’n met *executor* ladan. Mon krwar ou pa’n met *executor*, wi. I byen savedir, Selman ou pa’n met *executor*.

MR SPEAKER

Panel in fini deside lo la? Ok? Onorab Hoareau?

HON JOHN HOAREAU

Ok, nou retourn lo 5 menm paz. Suspension period.

MR SPEAKER

Mon pa konnen si I mon versyon dan 4 ou annan en "his" ki'n highlight - ki'n soz. Insertion. Savedir I en insertion sa?

HON JOHN HOAREAU

Mr Chair sa nou'n fini deal avek sa bann zafer gender. I pou reste parey.

MR SPEAKER

Alright.

HON JOHN HOAREAU

"The suspension period in recovery" so nou'n met "in" between the word "period" and "the recovery". Apre lo dezyenm laliny after the word" to" nou insert " the prescription."

Prezan nou al lo "b" anba nou annan en nouvo "c" apre sa "b", anba 7. E nou komans, nou'n retir sa mo "and" nou koman li avek "the period for which the outstanding revenue was unpaid."

Par konsekans I pou annan re-numbering "d" apre I vini apre I vin "e". So "d" nouvo "d" nou retir "if", nou koman en "statement as to whether the taxpayer is willing or has the capacity and means to pay the outstanding debt in installment", instalment napa 2 "ll" nou tir en "l".

Apre nou kontinyen.

MR SPEAKER

Yes Onorab Georges?

HON BERNARD GEORGES

Mersi Mr Chair. Mon pa ti, it shouldn't be instalments whether you pay it in instalments, one instalment but several instalments?

MR SPEAKER

Onorab Hoareau.

HON JOHN HOAREAU

Ok, yes. Plural” instalments.” Parey mon dir re-numbering, re-ordering I kontinyen avek bann letters. E nou ariv lo “F” nou new “F (1) “the details and evidence of bankruptcy, serious illness, death or “apre I kontinyen savedir nou’n tir “of” apre details apre nou’n tir “the”. Nou’n include “and”.

Nou al lo Roman (iii)

MR SPEAKER

Hold on en pti moman. Mon krwar en Manm panel, madanm Leste in lev lanmen. Yes Madam?

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Thank you Mr Chair. In relation to the proposed amendment to the new F(1), the details is in relation to the evidence. It’s not details and evidence, maybe we propose removing details altogether and saying” the evidence of bankruptcy.”

MR SPEAKER

So, in other words you don’t want the amendment, you want it to read “the details of evidence.”

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

“The evidence of the bankruptcy”.

MR SPEAKER

Yes?

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Yeah.

MR SPEAKER

Ok. Onorab Hoareau.

HON JOHN HOAREAU

Ok, be evidence of bankruptcy, so nou retir “details of” “and” apre sa lot.

MR SPEAKER

Ok.

HON JOHN HOAREAU

Nou al lo 3, Roman (iii) “any property of a which the taxpayer has ownership and any transactions or dealing” nou’n include “with the property” and - sorry “with the property that has taken place and the nature and manner of which transaction” nou retir “and” nou’n insert “or dealing”.

I annan en comment ki LGB in mete, si nou pa bezwen *time limit* pou sa? Mon ti a kontan si *panel* I reponn.

MR SPEAKER

LGB in lev lanmen mon pa konnen si I oule klarifye lo sa pwen?

HON BERNARD GEORGES

Mon pe demann en kestyon Mr Chair, e *panel* ava ed nou. Eski *basically the Tax men* eskiz mwan *the Tax lady the Commissioner General* I pa enterese avek okenn *dealing* ki’n *take place 20 years before*. I enterese avek en *dealing* ki’n *take place recently in avoidance of tax basically*. Sa se – *that’s the idea. That’s the mischief* ki zot pe sey rezourd.

So mon’n demann mwan si nou pa devret fikse li dan en serten letan, swa avek en mo *recently* or swa *within the prescription period* or *something like that* pou *within the last - within the previous 10 years* or *something like that* pou *at least* fikse li dan en serten letan ki relevan avek sa keksoz ki pe arive. Mersi.

MR SPEAKER

Panel. Ou lo menm pwen? Ok si ou lo menm pwen *let’s take it*.

HON SEBASTIEN PILLAY

Mersi *Mr Chairman*. Mon krwar - mwan osi mon annan menm konsern aköz *how far back* ki pou ale pou regards sa bann *dealings*. Unless *Tax* I konsernen avek en dimoun ki’n pran en later e vann li detrwa fwa *in the past* e I annan en rikord, vann sa keksoz detrwa fwa.

Me selman mon pa krwar I relevan dan sa konteks, akoz ou pe get sa later an relasyon avek sa *taxpayer* ki annan sa *liability*. So bezwen regard bann *dealings* ki an relasyon avek ler sa *taxpayer* in pran *ownership* sa later *basically*. Mersi.

MR SPEAKER

Byen nou a les *panel* adrese. SS?

SS PATRICK PAYET

Mersi *Mr Chair*, mersi Onorab mon krwar nou a pran. Definitivman mon krwar I bezwen annan en *time limit*, e mon krwar ki nou'n *agree* se *within the prescription period* nou ava pran sa propozisyon.

MR SPEAKER

Yes Mrs Leste?

ASISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Thank you, Mr Chair. And if I may add one of the grounds for suspensions is a debt that is irrecoverable, meaning a debt that exceed the prescription period. So automatically there is the limit;-within which what types of debts that the Commissioner General may go may attempt to recover.

So, it's in my opinion covered the 5 year period already, unless we want to do it out of abundance of cautions but it's there.

MR SPEAKER

Well, in that case ...

HON BERNARD GEORGES

I was going to suggest Mr Chair ...

MR SPEAKER

... to put or not to put?

HON BERNARD GEORGES

I was going to agree with the favorite phrase of my fellow Leader in house, out of abundance of caution let's insert it.

MR SPEAKER

Ok. Panel agreed and Members. Well panel - proposed. So if Members have agreed. Yes, ok it has been included. Onorab Hoareau, next.

HON JOHN HOAREAU

So, I'm not so clear here Mr Chair. So, what is the prescription period?

MR SPEAKER

Mrs Leste would you like to repeat?

HON BERNARD GEORGES

I think if I hear the - if I understand the panel properly Mr Chair "has ownership and any transaction or dealing with the property that has taken place during the prescription period." Yes comma (,) "and the nature and manner or sub transaction and dealing."

MR SPEAKER

Ok. Clear, ok?

HON JOHN HOAREAU

Ok. We go on to F (2) with the word installment we have added "s" on the fourth line. Then we go on to "G" "in respect of an uneconomical debt." So, we have the word "an" before uneconomical.

Right 9 on page 10 "Commissioner General shall maintain records of all the outstanding revenue, of which recovery has been suspended under this section." So nou pe tir "that for" nou pe met "of which recovery".

Nou al lo 12 same page, page 10. "Notwithstanding subsection 11 the Minister may at any time direct the Commissioner General to furnish him with a report in respect of all, or any" - so we have included "all" or "any" outstanding revenue.

Nou pe retir that therefor nou pe met "of which recovery has been suspended under this section."

MR SPEAKER

Pause. Yes Onorab Pillay?

HON SEBASTIEN PILLAY

Mr Chairman, nou, nou pe assume ki nou Minis pou Finans pou toultan en msye? Why can't it be his or her? With him or her? Non,

non that is in respect to the Minister. This is not in respect to the Commissioner General. In respect to the Commissioner General nou pe dir pou dir I sipoze gender based on the law.

But in respect to the Minister I bezwen him or her. Non aköz nou kapab annan en Minis madanm en zour ki pran post Minister Finans. Mon pe zis dir sa aköz bann madanm dan Lasanble I devret pran konsyans ki nou Lalwa Revenue Administration is not gender friendly.

MR SPEAKER

Ok, should we go for abundance of caution again and include “her” - panel?

HON JOHN HOAREAU

Yes, mon dakor avek LOTO, nou kapab mete “him or her.”

MR SPEAKER

Ok, thank you.

HON JOHN HOAREAU

Nou ava al lo paz 11, mon krwar la I annan en problemm indentment ki fodre nou aranze avek sa “a”. lo komansman. apre nou al lo 5 subsection 5, “where the Minister refuses” so nou’n add an “s” with refuse to make it

“refuses” “to grant permission to write-off outstanding revenue.”

“The Minister shall in writing inform the Commissioner General of the reasons for the refusal.” So, nou’n include “of” apre “Commissioner General.” Mon ti ava kontan ki LGB ti ava kapab eksplik sa concern lo 31C silvouple.

MR SPEAKER

Wi, LGB. Mon war sa komanter dan ou non.

HON BERNARD GEORGES

Wi, mersi Mr Chair. Mr Chair mon’n met sa komanter la, me mon napa en pwennvi partikilye lo la. Ler Commissioner General I anvi suspend or write-off, mon krwar write-off eskiz mwan maybe fer en direk - I bezwen anvoy kot Minis, e se Minis ki otorize.

Me ler I walk back en write-off parey nou ti koz lo la taler, I fer li, li tousel. Personnelman, I don’t have a problem with that aköz it fits into

the principle of subsidiarity kot ou pran en desizyon o nivo kot sa desizyon I devret ganny pran, e non pa pli o.

E I *ok* pou mwan ki apre ki Minis in otoriz en *write-off* ki *Commissioner General* li menm si I santi ki I bezwen *walk back* sa *write-off* en pe pli tar, I devret kapab fer li, li tousel san retourn kot Minis.

Me mon'n *flag* sa zis pou vwar si I annan konsansis dan Lasanble *of that* oubyen si ankor enn fwa se Minis ki devret osi avaliz sa desizyon *Commissioner General*. Mersi.

MR SPEAKER

Thank you. Yes, Onorab Pillay.

HON SEBASTIEN PILLAY

Wi, mon mwan mon krwar sa desizyon I bezwen *go back to Commissioner General*. Rezon mon dir sa se akoz an se ki konsern *tax* personn pa kapab *supersede* Lotorite komisyoner Zeneral pou kolekte *tax*.

O moman ki I pe demann sa *write-off*, I pe dekrir sa *tax* koman li son perspektiv pa kapab ganny kolekte. Savedir a sa moman, sa *tax* pa *recoverable*, so I al kot Minis I dir be sa pa *recoverable*.

I ganny nouvo lenformasyon e *as soon* ki sa nouvo lenformasyon I tonbe, sa *tax then I become recoverable*. So, *at that point* the Minister si I en *tax* ki *due*, Minis pa kapab fer Komisyoner Zeneral *backtrack* la. I bezwen les Komisyoner Zeneral pran koleksyon sa *tax*.

So, mon krwar I byen dan sa laliny akoz ozordi menm Gouvernman ler I fer vini en keksoz I bezwen pey *tax*. En Minis pa kapab demann Komisyoner Zeneral pou *waive tax*. Mon krwar nou annan en Minis la i kapab konfirman bann antite ki anba son responsabilite. So, I think *it fits in with the principle that debt and taxes* parey labitid I se de keksoz ki pa pou zanmen sanze. Mersi.

MR SPEAKER

Right, bann Manm I aksepte sa lopinyon? Nou a kontinyen Onorab Hoareau. Mon pa vwar okenn lanmen ki leve.

HON JOHN HOAREAU

Ok lo 5enm laliny dan menm *paragraph 31C, after the word "revenue" nou retir sa mo "shall" kontinyen "be reinstated or pursued in relation to all or part of outstanding revenue."*

Nou al aprezan lo paz 12, ankor lo premye paragraf. *"Additional funds due to the taxpayers estate or succession are discovered after the direction or right of order."* Nou'n include sa mo *"or right of order"*, sa fraz. Apre *"b"* in ganny ankor i en problemn *indentment*, dan paragraf *"b" after the word "an uneconomical"* nou'n met *"debt"*. Apre nou al lo *31D (3), "the Minister may co-opt medical practitioners"*, nou'n tir sa mo *"such"*.

Dan 4 apre sa mo nou'n azout en *"s"* avek merit pou fer li vin *"merits"* dan 3enm laliny.

5 *"where the Medical Board finds that a persons has a serious illness, that impairs his or her ability"* nou'n met *"or her" "his or her ability to satisfy his outstanding debt."* La osi mon krwar I devret *"his or her outstanding debt."*

Nou'n retir *"revenue"* nou'n met *"debt."* *"The Medical Board shall issue the tax payer with a certificate, certifying the serious illness of the taxpayer or his or her 'dependent.'" Ok, dependant, d..e..p..e..n..d..a..n..t as a noun.*

Number 6" The Minister shall appoint a member of a Medical Board to be the Chairperson of the Medical Board", nou met *"of the Medical Board"*.

Apre lo paz 13 premye paragraf ankor, nimer 8 *"a member of the Medical Board shall hold office on such term and conditions as the Minister may prescribed."* Akoz I bezwen *prescribe through en S.I., so nou'n retir sa mo "determine."*

MR SPEAKER

Wi Onorab Pillay, in lev lanmen?

HON SEBASTIEN PILLAY

Wi, mersi Mr Chairman. Zis en keksoz ki al anliny avek konpozisyon *Medical Boards - rol en Medical Boards, so nou pe deal avek bann profesyonnel medikal probableman dokter. E ki zot annan en code, prezan nou war I annan" the quorum of the Medical Board shall be determined by the Minister."*

Ou annan 3 manm, I pou rar pou war en dokter diferansye lo en maladi, en maladi en maladi - petet koriz mwan si mon mal. *I don't*

see why the Minister should be determining the quorum of the Medical Board. If you have 3 then the 3.

Sometimes mon krwar I annan landrwa ou annan en dokter ki - I annan landrwa travay konpanyen prive par egzanp - serten konpanyen prive set en dokter ki determinen si en travayer I annan sa. Because we not dealing with a Board that will vote on a decision taken there.

I don't know if you understand the premise this is a medical issue not something you vote on, unless that is the intension that we have a quorum. But then you can have 2 have you have 3 members on the Medical Board, right? At least 3. Mon pe zis wonder konmsi why should the Minister determine the quorum of the Medical Board, shouldn't that Board determine its own quorum?

It doesn't make sense.

MR SPEAKER

Panel? Yes Minister?

MINISTER DEVIKA VIDOT

Thank you, Mr Chair. Mersi Onorab pou ou kestyon. Rezon, nou bezwen mazin en osi pou dir sa Medical Board ki nou pe apwente dan sa morso Lalwa la, I pou en Transitional Board sa I enportan pou nou pa bliye.

Parske nou pe fer provizyon pou apwentman sa Board la, pandan moman ki nou set up sa main Board ki pou deservi ASP, ki pou deservi Pension fund. So, sa I en Board tranzisyon e dan limedya I bezwen annan lord. E I customly ki Minis I apwent e I determin quorum.

So pou nou, nou pa pe vwar sa koman en keksoz ki pou kre okenn gran difikilte. Rezon ki annan sa 3, akoz I touzour enportan ki I annan en odd number pou nou kapab pou pran desizyon. Dan field medikal - mon konnen akoz mon annan en manm fanmir pros ki - dan fanmir I annan detrwa dimoun ki practice medicine.

E sakenn antre zot, zot annan zot prop lopinyon lo bann illness e parske lo kote medikal I pa tou kou ki keksoz I serten, so- Se pou sa rezon ki en dimoun letan I al kot en dokter, apre I dir mon pou al rod en second opinion, mon pou al rod en third opinion e I ganny drwa ganny 3 diferan lopinyon.

So, I enportan ki I annan sa deliberasyon ki ganny fer lo nivo en group e I *comprise of bann medical professionals* e zot a kapab fer en deliberasyon baze lo la, en determinasyon ava ganny fer. Mersi

MR SPEAKER

Thank you. Manm in aksepte. Satisfè avèk sa leksplikasyon? Mersi.

HON JOHN HOAREAU

Ok. Mr Chair. Nou kontinyen avèk anba *Clause 6,50A -small (a) 50(a) 1* "increases the amount of income of a taxpayer" nou retir "the" before the word "income". Apre "d" nou'n retir "of" after the word payable e nou'n met "by" dan sa plas. So, I vin "increases the amount of withholding tax payable by a taxpayer."

So, LGB I annan en pti concern lo sa next paragraph ki kontinyen after "d" mon ti a kontan ki I prezant son komantr.

MR SPEAKER

Ok, LGB?

HON BERNARD GEORGES

Mersi Mr Chair. Mr Chair mon en pti pe -mon'n esey konpran sa fraz "may impose an additional tax on a taxpayer equal to 10 percent or 25 percent of the amount of the increase or reduction. "full stop".

Kan I pou 10, kan I pou 25 is it a minimum of 10 and a maximum of 25 or is it swa 10, swa 25, e I pou zis dan en serten sirkonstans e pou 25 dan en lot. Me parey nou vwar dan the clause following ler ou enpoz 25 ou kapab reduce li back to 10.

E mon ti en pti pe konfize se pou sa rezon ki mon'n flag sa, pou ki panel I a kapab eksplik nou.

MR SPEAKER

Petet panel I a kapab eklersi ki zot lentansyon. SS?

SS PATRICK PAYET

Mersi Mr Chair. Mersi Onorab lentansyon se minimum pou 10, 10 percent, me selman nou'n met sa 25 osi ki the potansyel. Me selman parey zot konnen ki dan Lalwa RAA seksyon 68 I allow Komisyoner Zeneral avèk son tim pou prevwar bann gidans, pou zot issue bann

guidance ruling e nou lentansyon se pou fer li *once* ki sa Lalwa I vin anfors. Mersi Mr Chair.

MR SPEAKER

Onorab Georges si lentansyon se pou *minimum* e *maximum*, eski zot ou oule propoz en *wording* ki a fer li pli kler ki pou ou?

HON BERNARD GEORGES

Mersi Mr Chair. *“Impose an additional tax on that taxpayer, of a minimum of 10 percent and a maximum of 25 percent of the amount of the increase or reduction” will be the best I can do* 6.09 diswar. Mersi.

MR SPEAKER

Ok, eski mon'n war Minis pe nod, yeah? *Yes Commissioner.*

COMMISSIONER GENERAL SRC VERONIQUE HERMINIE

Mr Chair it is not a scale, it is either 10 percent or 25 percent depending on the level of adjustments of the income or the - I two figures.

MR SPEAKER

Yes Onorab Pillay.

HON SEBASTIEN PILLAY

But then si nou amann li pou dir either 10 percent or 25 percent the amount of increase or reduction depending on sa ki ou'n dir, adjustment la. Depending on the level of adjustment.

MR SPEAKER

Panel. Ki mannyer zot war son wording?

COMMISSIONER GENERAL SRC VERONIQUE HERMINIE

Yes, Mr Chair we can accept that.

MR SPEAKER

Ou kapab aksepte. Onorab Georges ou satisfè. *Yes Mrs Leste?*

ASSISTANT LEGAL DRAFTSPERSON GULMETTE LESTE

Thank you, Mr Chair. We already said depending on the amount of increase or reduction imposed an additional tax on that taxpayer equal to 10 percent or 25 percent.

So, we've already included the dependant but it's just we included it before the amount itself. Thank you.

MR SPEAKER

So, what is the conclusion. Leave it as it is? Draftsperson i anvi azout sa? Ok, thank you. Nou'n ariv konsansis Onorab Hoareau, kontinyen.

HON JOHN HOAREAU

Ok, nou al lo paz 14 e la nou pou vwar dernyen lamannman lo subsection 4 (a), I annan en indentment ki fodre aranze avek sa 4 (a). Apre nou retir sa (a) after the word "and", ok sa (a) I vin anler, I sorti kot I ete la after the word "and" I vin anler avan "within."

MR SPEAKER

Ok, thank you.

HON JOHN HOAREAU

Mr Chair sa ti dernyen Lamannman ki nou pe propoze.

MR SPEAKER

Onorab Georges.

HON BERNARD GEORGES

Mersi Mr Chair. Mr Chair eskiz mwan eski mon kapab retourn nou lo paz 6.

MR SPEAKER

Paz 6.

HON BERNARD GEORGES

Wi,6. Paz 6, Clause 5 new proposed section 31 capital A Kot nou ti pe regard definition of tax payer taler. I missed something e mon apologies avek Lasanble, dan "d" Roman (iv) the last words personal chattels lamannman Code Civil in sanze sa.

Avan sa the surviving spouse zot entitle to all the personal chattels me prezan depi ki nou'n fer qualifying relationship, personal

chattels in ale in ganny ranplase par *moveable property*. Alor mon ti ava propoze ki dan plas *personal chattels* nou met *moveable property*. Mersi.

MR SPEAKER

Panel. Accepted. Onorab Hoareau ou'n note sa. *Ok.*

HON JOHN HOAREAU

Yes sir, note.

MR SPEAKER

Ok, good. We are done. Mersi. Nou repas dan Staz Lasanble pou *Third Reading*.

Onorab Georges Mosyon pou *Third Reading* silvouple.

HON BERNARD GEORGES

Mersi Mr Speaker. Mr Speaker anba *Order 76(1)* mon *move* ki *The Revenue Administration (Amendment) Bill, 2022 as amended* I ganny lir en Trwazyenm Fwa. Mersi.

MR SPEAKER

Segonnman silvouple. Onorab Sandy Arissol?

HON SANDY ARISSOL

Mersi Mr Speaker, Mosyon I ganny seconde.

MR SPEAKER

Mersi nou a vote lo *Bill* pou *Third Reading*. Manm ki an faver lev lanmen silvouple? Mersi.

Mon'n war tou manm vote. Lo *Formal Third Reading Revenue Administration (Amendment) Bill 2022 as amended*. 29 manm in vot pour, 0 kont e 0 abstansyon, alor sa *Bill* in aprouve Lasanble.

Madam Clerk, *Third Reading*.

MADAM CLERK

Mersi Mr Speaker.

This Act may be cited as the Revenue Administration (Amendment) Act, 2022. Mersi Mr Speaker.

MR SPEAKER

Thank you. The Bill is passed. Nou annan en pti *item* ki reste, mon konpran poudir I en *item* vit. Alor nou a kapab pran li.

Me selman mon a remersye nou pou gard Minis avek SS Payet me lezot Manm delegasyon I kapab fer zot depar e mon a remersye zot an mezir zot fer sa. Mersi bokou, bonn kontinyasyon. Madanm Leste in ganny envite pou reste.

Bon me nou a zis, wi nou a fer zis en pti *sanitizing* pou nou permet en plas pou Ms Tamatave ki pou zwenn nou.

(technical break)

HON JOHN HOAREAU

..... i *extended* nenport ki anvì vin attend zot kapab vini.

MR SPEAKER

So, midi Bills Committee extended avek sponsors Home Care Agency Bill, right? Thank you.

Bonswar e byenveni Ms Tamatave ki'n asiz avek nou ase souvan pou zwenn nou pou *Supplementary Appropriation Bill*. Mon krwar sa I konsern Mosyon ki ti pase yer, e ki Lasanble I ganny demande zis pou vote lo la.

Lekel ki diriz sa Onorab Georges?

HON BERNARD GEORGES

Yes, dernyen Bill Mr Speaker.

MR SPEAKER

Dernyen Bill, wi.

HON BERNARD GEORGES

Wi. Mon bezwen move pou sispann *Standing Orders* avan. Akoz li osi I ti ganny lir premye fwa bomaten.

MR SPEAKER

Eskiz mwan mon pa'n konpran. Pardon? *Skip 7 days*. Yes, mersi ou a anmenn Mosyon pou pas *requirement 7* zour.

HON BERNARD GEORGES

Mersi. Mr Chair zis avan ki Mr Speaker, zis avan ki mon - *sorry it's a Supplementary Appropriation Bill, 2022*. Mon war lo *Order paper is that what is called?* Nou pa'n deza fer en *Supplementary Appropriation Bill* sa lannen.

In which case, anyway let's go with the Order Paper. Mersi. Mr Speaker anba *Order 97 (1)* mon oule *move* pou ganny ou permisyon pou sispann *Order 69 (1)* nou *Standing Orders* pou permet ki *the Supplementary Appropriation Bill 2022* I ganny lir en Dezyenm Fwa, malgre ki sa peryod 7 zour depi ki in ganny lir pou premye fwa pa ankor ekspire.

E anba *Order 97 (2)* rezon pou sa, se menm rezon ki mon ti donnen bomaten Mr Speaker. Akoz sa I en *Bill* ki'n vin a dernyen minit e I bezwen ganny pase sa lannen, akoz I pou en Apropriyasyon pou 2021 e bezwen vin dan lannen siksesiv. Mersi.

MR SPEAKER

Mersi. Mon a ganny segonnman pou sa Mosyon, Onorab Sandy Arissol?

HON SANDY ARISSOL

Mersi Mr Speaker, Mosyon I ganny seconde.

MR SPEAKER

Mersi Manm a vote. Sa ki an faver lev lanmen silvouple? Mersi. Manm ki vot kont?

Lo Mosyon pou *waive 7 days requirement for the reading of the Supplementary Appropriation Bill, 2022*, 18 Manm in vot pour, 0 kont e 8 *abstain*. Sa Mosyon in aprouve par Lasanble e Onorab Georges I kapab prosede avek *Appropriation Bill*.

HON BERNARD GEORGES

Mersi Mr Speaker. Mr Speaker anba *Order 69 (2)* nou *Standing Orders* mon *move* ki *the Supplementary Appropriation Bill, 2022* I ganny lir en Dezyenm Fwa. Mersi.

MR SPEAKER

Mersi. Segonde?

HON SANDY ARISSOL

Mr Speaker, Mosyon I ganny segonde.

MR SPEAKER

Mersi, Manm a vot lo sa Mosyon. Manm ki an faver lev lanmen silvouple. (*laughter*)

E alor Minis I bezwen adres sa *Bill*.

MINISTER DEVIKA VIDOT

Mersi Mr Speaker. Bonswar tou bann Manm Onorab e tou dimoun ki al ekout.

Mr Speaker an akor avek Lartik 154 (7) nou Konstitisyon, mon pe prezant *Bill* Bidze Siplemanter pou lannen 2021 pou laprouvasyon Lasanble Nasyonal. Nou ava rapel ki le 22 Septanm 2021 Lasanble ti aprouv en rezolisyon pou en Bidze Siplemanter pou en sonm R303.9 milyon.

Sa rezolisyon ti osi fer provizyon pou en *budget cut* lavalaler R101.43milyon. Yer Lasanble ti osi aprouv en rezolisyon pou en Bidze Siplemanter ki relye avek depans an 2021, swivan lodit ki Oditer Zeneral in fer.

E sa I pou en sonm R167.43milyon, ki prensipalman al anver bann don. Alor Mr Speaker se sa de sonm ki anba Lartik 154 (7) nou Konstitisyon ki mon pe prezant sa Prozedlwa pou en *Supplementary Appropriation* devan Lasanble Nasyonal, ki an total I ariv R471 milyon 338 mil 481.43 sou.

Mr Speaker, premye laprouvasyon parey mon'n fer resorti, ti ganny fer le 22 Septanm 2021, ki ti rezilta legzersis ki Gouvernman I fer tou le lannen ki nou apel revi milye lannen. Pou sa dezyenm sonm Bidze Siplemanter ki bann Manm ti aprouve yer, sa in vin apre rapor ki Oditer Zeneral in fer lo kont Gouvernman tou-le-z-an.

Pou lannen 2021, en sonm R167milyon 426mil 692.60 sou an plis in ganny depanse par bann diferan Departman Gouvernman ki zot Bidze ti'n deza ganny aprouve par Lasanble Nasyonal.

Mr Speaker sa sonm I al anver depans bann don ki Gouvernman in rikorde pandan lannen 2021, ki serten pa ti dan Bidze e serten provizyon bidzeter ki swa pa'n ase an plis ou an mwens, swa koze par bann diferans dan to lesanz ki ti servi pou Bidze e to lesanz ki'n ganny servi pou rikord bann tranzaksyon.

Sa sonm adisyonnèl pou en total R167milyon 426 mil 692.60 sou pou bann don I konm swivan;

Pou Departman Ladefans en sonm R26milyon 220 mil 912.22 sou ti al anver en *fast patrol vessel*. Sa bato ti en don dan form en byen par Gouvernman Lenn. Sa sonm ki ti ganny aprovizyonnen dan Bidze ti mwens ki sonm sa bato ki ti'n ganny rikorde, sa I akòz diferans dan to lesanz.

Pou Minister Zafer Entern pandan lannen 2021, en depans total pou en sonm R3.8milyon, 721.16 in ganny depanse. Sa ti pou bann sesyon formasyon ki *UNODC* i finanse I osi depans relye avek kordinasyon lo lanmer, ki ganny finanse par *COI*.

Pli gro sonm dan sa Bidze Siplemanter in al anver Lazans Swen Lasante pou en total R104milyon 654mil 505.81 ki'n anver bann don dan form byen. Sa ti prensipalman bann donasyon pou bann diferan vaksen *Covid-19* ki sa Lazans ti resevwar an 2021, ki ti pou en total 88.2 milyon.

En sonm R14 milyon 336.44.18 sou, ti ganny donnen anba Lotorite Lasante Piblik e sa ti prensipalman al anver bann don dan form bann byen ki sa Lotorite ti resevwar an 2021, relye avek bann lekipman e *supplies* ki'n asiste sa Lotorite anver zefor pou konbat *Covid-19*.

Board Tourizm Sesel lo son kote ti ganny en sonm R14mil 500 ki ti depans anba proze 250an Laniverser Premye Letablisman Sesel.

En sonm R17 milyon 963 mil 643.12 sou ti al anver Komisyon Lenerzi Sesel kot depans ti relye avek proze *Low Carbon Demonstration* e ki ti pe ganny finanse par Gouvernman Lasin.

Lotorite Meteoloji Sesel ti ganny en sonm R323mil 571.34 sou ki en don finanse par *Centre national d'étude spatiales* e depans anba sa don in al anver sesyon formasyon e reparasyon bann lekipman ki sa Lotorite I servi.

Finalman, sonm R109 mil 794.77 sou in ganny depanse an plis par Lenstiti Pti Anfans ki' n al anver bann depans relye avek en don lo devlopman resers dan ledikasyon bann Pti Anfans, ki ganny finanse par *UNESCO*.

Mr Speaker, pandan sa de dernyen lannen Minister Finans in travay en pe pli pros avek bann Minister, Departman e Lazans pou amelyor lafason ki bann lenformasyon lo sa ki konsern bann don ki vin dan form bann byen.

Se pou sa rezon ki an 2021 e osi 2020, lakantite don dan bann form, dan form bann byen in ogmante. Sa I pa vedir ki pei in resevwar bokou plis don, me I senpleman vedir ki bann lenformasyon pe ganny pli byen rikorde.

Mr Speaker sa I en legzersis kontinyel ki Minister Finans pe fer avek bann Lazans e nou konstate, ki I ankor annan en pe travay pou fer dan sa laliny. Alor Mr Speaker avek sa prezantasyon mon demann laprouvasyon Lasanble Nasyonal, pou sa Prozedlwa Bidze Siplemanter pou lannen 2021. Mersi Mr Speaker.

MR SPEAKER

Mersi Minis. Deba - *approval* sa ki ti pase yer, so nou kapab prosed lo vot e Onorab – Wi?

HON SEBSTIEN PILLAY

Mr Speaker, mon pa pe fer en deba. Petet selman zis permet mwan en pti remark lo prosedir.

Mon'n dan Lasanble plizyer lannen e I annan ki'n la bokou plis lannen ki mwan ankor. E mon krwar dorenavan annou fer sa enn ki la, dernyen Bidze Siplemanter ki nou pase kot prezantasyon I ganny fer ler nou pe pran sa Lalwa.

Konmsi nou ava ganny en prezantasyon ler nou pe *actually* pran sa *Supplementary during* sa Mosyon kot nou al en *Committee Stage*, e la Manm I kapab demann bann kestyon *panel*. I pa en refleksyon lo Minis ozordi, Minis in fer sa prosedir la, me ler nou pe pas li, akoz *then* I ava pli bon pou Manm.

Akoz parey la piblik in kapab in bliye ki nou'n debat lo sa Mosyon. E I ava annan en konfizyon ki kekfwa nou Lasanble pe zis aprouv en larzan e sa I konsern tou Manm Lasanble e ki mon krwar nou devret fer li koumsa.

Aprè dezyenmman, en pwen kosyon Mr Speaker, Bidze 2021 ti R11 bilyon. Avek sa sonm adisyonnèl la I fer ki Bidze 2021 I tonm R15 bilyon, baze lo ki manner ou pe koz lo en *Supplementary*. So se sa I enportan ki nou kapab ganny sa diskisyon *within* sa peryod.

An se ki konsern sa I zis bann pwen ki nou bezwen reflexir lo la, akoz I neser pou nou armoniz en pti pe nou bann prosedir e fer li pli fasil pou nou kapab edik piblik lo sa ki pe pase an relasyon avek nou Bidze. Si non *then* I pou kre en lenterpretasyon deor ki diferan. Mersi Mr Speaker.

MR SPEAKER

Mersi. Parey ou'n dir nou pa pou pran en deba la, me selman I en bon size pou *Assembly Business Committee* pou deliber lo la. E etabli ki prosedir nou swiv.

Onorab Georges.

HON BERNARD GEORGES

Briyevman Mr Speaker, mon ti anvi zis mon osi prezant en leskiz akoz mwan menm mwan, mon ti anba lenpresyon parey mon'n demontre parey ler mon ti pran laparol ki mon ti konnen ki nou ti'n deza pas en *Supplementary Appropriation*.

Mon ti pe demann mon lekor akoz sa pa ti *Supplementary Appropriation No.2 Bill, 2022*.

Me larezon se akoz nou'n azout en Mosyon ki nou gannyen ki ti ganny aprouve an Septanm, swivan *Mid-year Review* avek sa enn ki nou fek aprouve yer, pou pas en sel *Supplementary Appropriation*. Napa naryen ki mal avek, me mon krwar *Leader* Lopozisyon I fer en bon pwen pou piblik ki pe swiv, I byen ki zot swiv en *Bill* ki pa tro tarde apre ki en Mosyon In ganny aprouve.

Sirtou ki nou pa debat lo *Bill* e nou debat lo Mosyon. Avek sa detrwa mo, Mr Speaker mon pa krwar ki I annan okenn lezot keksoz pou mwan dir. Minis in byen eksplik konteni sa 2 Bidze. Mersi.

MR SPEAKER

Mersi. Be mon krwar in ariv ler pou vote. Manm ki an faver lo *Supplementary Appropriation Bill, 2022* lev lanmen silvouple? Mersi. Manm ki vot kont.

Mosyon lo *general merit Supplementary Appropriation Bill 2022*, 19 manm in vot pour, 0 kont, 9 abstansyon. *Bill* in aprouve par Lasanble. Mersi bokou.

Nou al lo *Third Reading*. Mosyon pou *skip Committee Stage* premye. Mersi Madanm Clerk.

HON BERNARD GEORGES

Mersi Mr ...

MR SPEAKER

Eskiz mwan Onorab Georges, nou pe al en pe tro vit. Nou pa ankore fer *Formal Second Reading*, ler nou'n fini sa nou a fer sa avan

HON BERNARD GEORGES

Correct.

MADAM CKERK

Mersi Mr Speaker. *A Bill for an Act to provide for the purposes of Supplementary Estimate, approved by the National Assembly.* Mersi Mr Speaker.

MR SPEAKER

Thank you. Onorab Georges ou kapab kontinyen prezan.

HON BERNARD GEROGES

Mersi Mr Speaker. Mr Speaker anba *Order 94 (1)* nou *Standing Orders* mon *move* pou ganny ou permisyon pou sispann *Order 70* ziska *75* pou permet nou sot Staz Komite pou sa *Bill*. Mersi.

MR SPEAKER

Nou a ganny Mosyon segonde silvouple. Onorab Sandy Arissol?

HON SANDY ARISSOL

Mersi Mr Speaker, Mosyon I ganny segonde.

MR SPEAKER

Nou a ganny vot silvouple. Manm I an faver? Mersi. Manm ki kont? Mosyon pou san pas *Committee Stage* lo *Supplementary Appropriation Bill 2022*. 19 Manm in vot pour, 0 kont, 9 abstansyon. Mosyon in aprouve e nou kapab prosede avek Mosyon pou *Third Reading*. Onorab Georges?

HON BERNARD GEORGES

Mersi Mr Speaker. Mr Speaker anba *Order 76 (1)* mon *move* ki *the Supplementary Appropriation Bill, 2022 as not amended* I ganny lir en Trwazyenm Fwa. Mersi.

MR SPEAKER

Mersi. Segonnman silvouple. Onorab Sandy Arissol?

HON SANDY ARISSOL

Bill not amended I ganny segonde. Mersi.

MR SPEAKER

Mersi. Manm a vot lo Mosyon *Third Reading* silvouple. Manm ki an faver lev lanmen, *thank you*. Manm ki kont?

Lo *Formal Third Reading of Supplementary Appropriation Bill, 2022*, 19 Manm in vot pour, 0 kont, 9 Abstansyon. Alors sa in ganny aprouve par Lasanble e Madanm Clerk a fer *Third Reading*.

MADAM CLERK

Mersi Mr Speaker. *This Act may be cited as the Supplementary Appropriation Act, 2022*. Mersi Mr Speaker.

MR SPEAKER

Mersi Madanm Clerk. E mon krwar ti a byen mon tap marto lo tou le 3 *Bill* ki nou'n aprouve ozordi. Mersi bokou, Manm e mersi bokou panel pou zot partisipasyon.

In en long lazournen me mon krwar nou'n avans nou program e parey nou ti anonse, nou pou napa *Sitting* demen e sa se pou permet bann Manm travay lo *Home Care Agency Bill* e osi parey *Acting Chairperson* pou *Bills Committee* in fer remarke.

Pou *Bills Committee* osi meet avek bann *sponsors* pou sa. Mon a remersye zot e mon a swet zot bonn sware, bonn kontinyasyon *tous*.

Lasanble a rebran Vandredi 9 er bomaten.

(ADJOURNMENT)

