



SOCIAL SECURITY (AMENDMENT) ACT, 2008

(Act 31 of 2008)

AN ACT to amend the Social Security Act (Cap 225).

ENACTED by the President and the National Assembly.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Social Security (Amendment) Act, 2008.

Short title

2. The Social Security Act is amended as follows –

(a) in section 2 –

Amendment of
Cap 225

(i) by inserting the following definition before the definition of “beneficiary” –

“associate” means a relationship between entities one of which has the ability to influence the other, such as between two or more individuals, between two or more corporations, between an individual and a corporation or between an individual and a partnership or trust or a relationship among entities associated with a third entity;”

(ii) by repealing the definition of “emolument” and substituting therefore the following –

“emolument” includes a salary, wage, allowance, gratuity, bonus, commission or pension paid to or received by a person or an associate of that person in respect of employment and includes the monetary value of any quarter, board, residence or any other allowance or benefit given to a person

or an associate of that person in respect of employment, directors fee, a share of a service charge and where the emolument is paid or given otherwise than in cash, the monetary value of it;

- (b) by repealing section 4 and substituting therefor the following section –

4. (1) The Minister may, for the economic benefit of Seychelles, by Order published in the Gazette, exempt any class or category of persons from payment of contribution or any emolument or part thereof from liability for contribution.

Waiving of liability

(2) The Minister or a person authorised by the Minister may, where the Minister or the person authorised by the Minister is satisfied that the payment of a contribution or surcharge would cause hardship, waive the payment or such part of the payment of the contribution or surcharge as the Minister or person authorised by the Minister considers appropriate in the circumstances.

- (c) by inserting after section 36 the following sections –

36A (1) The Director may at any time, or from time to time, by notice in writing (a copy of which shall be forwarded to the persons liable to pay social security contribution), at their last place of address known to the Director), require -

- (a) any person by whom any money is due or accrued or may become due to a person liable to social security contribution;
- (b) any person who holds or may subsequently hold money for or on account of a person liable to social security contribution;
- (c) any person who holds or may subsequently hold money for or on account of some other person for payment to a person liable to social security contribution;

- (d) any person having authority from some other person to pay money to a person liable to pay social security contribution;

to pay to the Director, either forthwith upon the money becoming due or being held, or at or within a time specified in the notice (not being a time before the money becomes due or is held)

- i. so much of the money as sufficient to pay the amount due by the person liable to pay social security contribution in respect of any social security contribution, penalty and surcharge or the whole of the money when it is equal to or less than that amount; or
- ii. such amount as is specified in the notice out of each of any payments which the person so notified becomes liable from time to time to make to the person liable to pay social security contribution in respect of any social security contribution, penalty and surcharge is satisfied,

and may at anytime and from time to time, amend or revoke any such notice, or extend the time for making payment in pursuance of the notice.

(2) Where the person served with a notice under subsection (1) fails to comply with the notice in accordance with paragraph (i) or paragraph (ii) of that subsection, the person, in addition to any penalty for which they may be liable under this Act, also liable for the amount which the person has failed to pay to the Director.

(3) The Director shall apply any amount recovered under subsection 2 in or towards payment of the social security contribution, penalty and surcharge payable by the person liable to pay social security contribution.

(4) Any person who fails to comply with the requirement of any notice under this section is guilty of an offence and in addition to any penalty for which the person may be liable under this section, is liable on conviction to a fine of not less than one thousand rupees and not more than five thousand rupees.

(5) Any person making any payment to the Director in pursuance of subsection (1) shall be deemed to have been acting under the authority of the person liable to pay social security contribution and of all other persons concerned and is hereby indemnified in respect of such payment.

(6) Any notice to be given under this section to the Government may be served upon the head of the Ministry or Department involved and any notice so served shall be deemed to have been served upon the Government

(7) In this section –

“social security contribution” includes any judgement debt and cost in respect of social security contribution;

“person” includes Government or a public body.

36B Where several person are in receipt of income for or on behalf of a person liable to pay social security contribution and who is a non-resident or absent from Seychelles, the Director may consolidate, if it appears to be expedient to do so, all or any of the social security contribution to which the person is liable and declare any one of such persons in receipt of income to be the agent of the person liable to pay social security contribution in respect of the consolidated social security contribution and require the person declared to be agent to pay the social security contribution and thereupon the person so declared to be agent shall be liable to pay the social security contribution:

Provided that the liability to pay the social security contribution shall not exceed the amount held by the agent in respect of such income.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 11th December 2007.

Marie-Nella Azemia
Clerk of the National Assembly