

## FIRST SCHEDULE

[Sections 2, 27, 28, 55 and 95]

PART A
A licensee under the Financial Institutions Act.
Any entity to which the Financial Institutions (Application of Act) Regulations, 2010 apply.
A licensee under the Credit Union Act.
A licensee under the Financial Leasing Act.
A payment services provider and operator of a payment, clearing or settlement system under the National Payment System Act.
PART B
A licensee under the Mutual Fund and Hedge Fund Act. A licensee under the Securities Act;
A licensee under the Insurance Act;
A licensee under the Seychelles Gambling Act, 2014
A licensee under the International Corporate Service Providers Act.

### PART C

#### 1. Accountants:

1.1 A person who, by way of business, provides any of the following services—

- (a) External accountancy services;
- (b) Tax advice;
- (c) Audit services; or
- (d) Insolvency services.

1.2 In this paragraph—

- (a) —External accountancy services<sup>l</sup> means accountancy services provided to customers for remuneration and excludes services provided by accountants employed by public authorities or by undertakings which do not by way of business provide accountancy services to third parties;
- (b) —Audit services<sup>l</sup> are audit services provided by way of business pursuant to any function under any enactment; and
- (c) —Insolvency services<sup>l</sup> are services provided by a person if, by way of business, that person accepts appointment as a liquidator under the Companies Act, Insolvency Act, International Business Companies Act or the Foundations Act.

#### 2. Lawyers and notaries:

2.1 An independent legal professional or a notary.

2.2 In this paragraph —independent legal professional<sup>ll</sup> means a person or firm who or which by way of business provides legal or notarial services to third parties when preparing for or in carrying out transactions concerning any of the following —

- 2.2.1 Buying and selling of movable or immovable property or business entities;
  - 2.2.2 Managing client's money, securities or other assets;
  - 2.2.3 Opening or managing bank, savings or securities accounts;
  - 2.2.4 The organisation of contributions necessary for the creation, operation or management of companies; or
  - 2.2.5 The creation, operation or management of trusts, companies or similar structures, excluding any activity that requires a licence under the International Corporate Services Act.
- 2.3 Sub-paragraph 2.2 does not include legal professionals employed by public authorities or undertakings which do not, by way of business, provide legal services to third parties.

### **3. Real Estate Agents:**

3.1 A person who provides real estate agency services for or on behalf of third parties concerning the buying or selling of immovable property.

### **4. High-value dealers:**

- 1. 4.1 A high value dealer.
- 2. 4.2 In this paragraph, —high value dealer<sup>ll</sup> means a person who or which, by way of business, trades in goods when the person receives, in respect of any transaction, a payment or payments of at least SCR.200,000, or the equivalent in any other currency, whether the transaction is executed in a single operation or in several linked operations.

### **5. Dealers in precious metals.**

### **6. Dealers in precious stones.**

### **7. Casinos.**

### **8. Trust and Company Service Providers which provide any of the following services to third parties—**

- (i) acting as a formation agent of legal persons;
- (ii) acting as a director or secretary of a company; a partner of a partnership or a similar position in relation to other legal persons;
- (iii) providing a registered office, business address or accommodation or correspondence or administrative address for a company, a partnership or any other legal person or legal arrangement;
- (iv) acting as a trustee of an express trust or performing the equivalent function for another form of legal arrangement; and
- (v) acting as a nominee share holder for another person;

A reference in this paragraph to providing services to third parties does not include a company providing a service to an associated company.

**9. Resident Agents under the Beneficial Ownership Act, 2020.**