

Seychelles

Customs Management Act, 2011

## Trades Tax (Maximum Price of Beer and Cigarettes sold at Certain Places) Regulations, 1998

Statutory Instrument 51 of 1998

Legislation as at 8 November 2017

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# Seychelles

## Customs Management Act, 2011

### Trades Tax (Maximum Price of Beer and Cigarettes sold at Certain Places) Regulations, 1998 Statutory Instrument 51 of 1998

Commenced on 31 August 1998

*[This is the version of this document at 8 November 2017.]*

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*[SI 51 of 1998]*

*[Note: The administering authorities in Seychelles take the view that this SI is no longer in force. Caution is advised accordingly.]*

#### 1. Citation

These Regulations may be cited as the Trades Tax (Maximum Price of Beer and Cigarettes sold at Certain Places) Regulations, 1998.

#### 2. Maximum price of beer and cigarettes

- (1) The maximum price of beer and cigarettes charged in hotels, guesthouses, restaurants, cafeterias, discotheques, night clubs, dancing halls and bars shall be—
  - (a) in the case of imported beer and cigarettes, the retail price calculated in accordance with section 7(1)(b) of the Act increased by the relevant percentage of that price; and
  - (b) in the case of locally produced beer and cigarettes, the purchase price increased by the relevant percentage.
- (2) For the purpose of this regulation, “relevant percentage” means 100% in relation to a sale in Mahe, and 107% in relation to a sale on any island other than Mahe; and “purchase price” does not include any deposit.

\*

*[These regulations were made under section 7 of the Trades Tax Act (Cap 240) and continued under section 272(1) of the Customs Management Act, 2011 (Act 22 of 2011)]*