

Seychelles

Customs Management Act, 2011

Trades Tax (Motor Vehicles for Members of the National Assembly) Regulations, 2010

Statutory Instrument 32 of 2010

Legislation as at 8 November 2017

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Trades Tax (Motor Vehicles for Members of the National Assembly) Regulations, 2010

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Seychelles

Customs Management Act, 2011

Trades Tax (Motor Vehicles for Members of the National Assembly) Regulations, 2010

Statutory Instrument 32 of 2010

Commenced on 19 April 2010

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

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[SI 32 of 2010]

1. Citation

These Regulations may be cited as the Trades Tax (Motor Vehicles for Members of the National Assembly) Regulations, 2010.

2. Items exempted from trades tax

The importation of one passenger type motor vehicle by a Member of the National Assembly while the Member holds office as such is exempt from Trades Tax.

3. Condition of exemption

An application for an exemption from trades tax shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Ministry of Finance.

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These regulations were made under sections 4(2) and 11 of the Trades Tax Act (Cap 240) and continued under section 272(1) of the Customs Management Act, 2011 (Act [22 of 2011](#)).