

Seychelles

Business Tax Act, 2009

## Business Tax (Double Taxation Agreement) Regulations, 2014 Statutory Instrument 92 of 2014

Legislation as at 27 October 2014

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Business Tax (Double Taxation Agreement) Regulations, 2014  
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# Seychelles

## Business Tax Act, 2009

# Business Tax (Double Taxation Agreement) Regulations, 2014

## Statutory Instrument 92 of 2014

Published on 27 October 2014

Assented to on 24 October 2014

Commenced on 27 October 2014

*[This is the version of this document from 27 October 2014.]*

In exercise of the powers conferred by section 79 of the Business Tax Act, 2009 the Minister of Finance, Trade and Investment hereby makes the following Regulations—

### 1. Citation

These regulations may be cited as the Business Tax (Double Taxation Agreement) Regulations, 2014.

### 2. Declaration and effect of Agreement

It is hereby declared that the Government of the Republic of Seychelles has accepted the Protocol between the Republic of San Marino and the Republic of Seychelles amending the Protocol on The Mode of Application For Exchange of information regarding Article 25 of the Agreement between the Republic of San Marino and the Republic of Seychelles for the Avoidance of Double Taxation with respect to taxes on Income (published vide S.I. 10 of 2013), as proposed by the Republic of San Marino, as detailed in the Schedule below, and shall have effect in relation to the said Agreement.

## Schedule

### **Protocol between the Republic of San Marino and the Republic of Seychelles amending the Protocol on the Mode of Application for Exchange of Information regarding Article 25 of the Agreement between the Republic of San Marino and the Republic of Seychelles for the Avoidance of Double Taxation with respect to taxes on income**

The Republic of San Marino and the Republic of Seychelles, hereunder the "Contracting States" desiring to amend the Protocol on the mode of application for Exchange of Information regarding Article 25 of the Agreement between the Republic of San Marino and the Republic of Seychelles for the Avoidance of Double Taxation with respect to taxes on income, done in New York on 28<sup>th</sup> September 2012,

Have agreed as follows:

### Article 1

The text of paragraph 2, sub-paragraph (a) of the Protocol on the mode of application for exchange of information regarding Article 25 of the Agreement shall be replaced by the new paragraph 2, sub-paragraph (a), which reads as follows:

"the identity of the person under examination or investigation".

## Article 2

The text of paragraph 2, sub-paragraph (g) of the Protocol on the mode of application for exchange of Information regarding Article 25 of the Agreement shall be replaced by the new paragraph 2, sub-paragraph (g) which reads as follows:

“to the extent known, the name and address of any person believed to be in possession of the requested information”.

## Article 3

- 1 This Protocol shall form an integral part of the Agreement.
- 2 This Protocol shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself shall apply.

## Article 4

The Protocol shall enter into force on the date of receipt of the latter notification, through diplomatic channels, by which one Contracting State notifies the other that its internal legal requirements for the entry into force of this Protocol have been fulfilled.

**MADE this 24th day of October, 2014.**

Pierre Laporte

Minister of Finance, Trade and Investment