

Seychelles

Income and Non-Monetary Benefits Tax Act, 2010

## Income and Non-Monetary Benefits Tax (Exemption) Order, 2016

Statutory Instrument 82 of 2016

Legislation as at 8 November 2017

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### **Income and Non-Monetary Benefits Tax Act, 2010**

## **Income and Non-Monetary Benefits Tax (Exemption) Order, 2016**

### **Statutory Instrument 82 of 2016**

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#### **1. Citation**

This order may be cited as the Income and Non-Monetary Benefits Tax (Exemption) Order, 2016.

#### **2. Exemption**

- (1) The emoluments paid to an employed person during the tax year 2016 relating to the tax year 2015 as 13<sup>th</sup> month pay in pursuance of circular No. 3 of 2015 of the Department of Public Administration are exempted from income tax.
- (2) The amount of exempt emoluments referred in paragraph (1) is limited to a maximum of 1/12th of the employed person's basic salary for the tax year 2015 or SCR10,000 whichever is less.