

S.I. 24 of 2019

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Amendment of First Schedule) Regulations, 2019

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act (Cap 273) read with Article 133(2) of the Constitution of the Republic of Seychelles the Minister responsible for Finance makes the following regulations —

1. These regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of First Schedule) Regulations, 2019.

Citation

2. The Income and Non-Monetary Benefits Tax Act is amended in the First Schedule by inserting after paragraph 2, the following paragraph —

Amendment of First Schedule

“**2A.** The tax imposed under paragraphs 1 and 2 of the First Schedule shall not be applicable to the Constitutional Appointees specified in Serial Numbers 4, 5, 11 and 12 under Part B of the Second Schedule to Public Service Salary Act, 2013 (Act 25 of 2013), who are in service on the date of coming into operation of these regulations.”

MADE this 16th day of April, 2019.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE,
INVESTMENT AND ECONOMIC PLANNING**