

Seychelles

Customs Management Act, 2011

Trades Tax (Amendment) Regulations, 2010

Statutory Instrument 25 of 2010

Legislation as at 8 November 2017

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Trades Tax (Amendment) Regulations, 2010

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Seychelles

Customs Management Act, 2011

Trades Tax (Amendment) Regulations, 2010

Statutory Instrument 25 of 2010

Commenced on 1 January 2010

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

[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](#).)]

1. Citation

These Regulations may be cited as the Trades Tax (Amendment) Regulations, 2010.

2. Exemption for bus services

- (1) Fuel purchased by an entity delivering scheduled public bus services and which is subject to control of fares by the Government is exempt from trades tax.
- (2) The exemption applies to fuel purchased exclusively for the purpose of discharging the services described in subregulation (1).
- (3) All requests for exemption under this regulation shall be endorsed by an officer of the Ministry responsible for Finance authorised in that behalf.

3. Exemption for public utilities

- (1) Fuel purchased by an entity delivering public utility services and which is subject to control of charges by the Government is exempt from trades tax.
- (2) The exemption applies to fuel purchased exclusively for the purpose of discharging the services described in subregulation (1).
- (3) All requests for exemption under this regulation shall be endorsed by an officer of the Ministry responsible for Finance authorised in that behalf.