

Seychelles

Business Tax Act, 2009

## Business Tax (Exemption of Tax to Individual Farmers and Fisherman) Order, 2019

Statutory Instrument 85 of 2019

Legislation as at 31 December 2019

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## Statutory Instrument 85 of 2019

Published on 31 December 2019

**Assented to on 30 December 2019**

**Commenced on 31 December 2019**

*[This is the version of this document from 31 December 2019.]*

In exercise of the powers conferred by section 12(2) (a) of the Business Tax Act the Minister responsible for Finance makes the following Order—

### 1. Citation

This Order may be cited as the Business Tax (Exemption of Tax to Individual Farmers and Fisherman) Order, 2019.

### 2. Exemption

- (1) The income derived by Individual Farmers and Fisherman from farming and fishing activities shall be exempt from business tax under the Business tax Act.
- (2) The exemption under subregulation (1) shall apply from the 1st December, 2014.

**MADE this 30th day of December, 2019.**

Maurice Loustau-Lalame

Minister of Finance, Trade, Investment and Economic Planning