

Seychelles

Business Tax Act, 2009

Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021

Statutory Instrument 107 of 2021

Legislation as at 31 December 2021

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Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021
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Seychelles

Business Tax Act, 2009

Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021

Statutory Instrument 107 of 2021

Published on 31 December 2021

Assented to on 29 December 2021

Commenced on 1 December 2014

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In exercise of the powers conferred by section 12(2)(a) of the Business Tax Act 2009, the Minister of Finance, Economic Planning and Trade makes the following Order –

1. Citation and commencement

This Order may be cited as the Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order 2021, and shall be deemed to have come into force on 1st December, 2014.

2. Exemption from business tax

An individual fisher and an individual farmer shall be exempted from the payment of business tax on any income derived from any fishing activity or fishing related activity in the case of a fisher, or any farming activity involving the production of agricultural products in the case of a farmer.

3. Submission of tax returns

Notwithstanding any law to the contrary, every individual fisher and individual farmer shall, in accordance with the revenue laws furnish annual tax returns to the Seychelles Revenue Commission starting for the year 2021.

4. Expiration of Order

This Order shall cease to have effect on the 31st December, 2023.

MADE this 29th day of December 2021.

Naadir Hassan

Minister of Finance, Economic Planning and Trade