

Seychelles

Customs Management Act, 2011

## Trades Tax (Promotion of Environment Friendly Energy) Regulations, 2010

Statutory Instrument 33 of 2010

Legislation as at 8 November 2017

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# Seychelles

## Customs Management Act, 2011

# Trades Tax (Promotion of Environment Friendly Energy) Regulations, 2010

## Statutory Instrument 33 of 2010

Commenced on 19 April 2010

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

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*[SI 33 of 2010]*

### 1. Citation

These Regulations may be cited as the Trades Tax (Promotion of Environment Friendly Energy) Regulations, 2010.

### 2. Items exempted from trades tax

- (1) Goods imported to be used in the process of conservation, generation or production of renewable or environment friendly energy sources as endorsed by the Seychelles Energy Commission are exempt from trades tax.
- (2) An application for an exemption from trades tax under this regulation shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Seychelles Energy Commission.

\*

*[These regulations were made under sections 4(2) and 11 of the Trades Tax Act (Cap 240) and continued under section 272(1) of Customs Management Act, 2011 (Act 22 of 2011).]*