

Seychelles

Income and Non-Monetary Benefits Tax Act, 2010

Income and Non-Monetary Benefits Tax Act (Exemption) Order, 2017 Statutory Instrument 19 of 2017

Legislation as at 8 November 2017

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1. Citation

This Order may be cited as the Income and Non-Monetary Benefits Tax (Exemption) Order, 2017.

2. Exemption

- (1) The emoluments paid to an employed person as 13th month pay for the tax year 2016 under section 46C of the Employment Act ([Cap 69](#)) are exempted from income tax.
- (2) The amount of exempt emoluments referred in paragraph (1) is limited to a maximum of SCR10,000 or the 13th month pay whichever is less.
- (3) The amount in excess of the exemption limit specified in subregulation (2) shall be liable to income tax at the rate of 15 per cent.