

S.I. 107 of 2021

BUSINESS TAX ACT

(Cap 20)

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

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1. Citation and commencement
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S.I. 107 of 2021**BUSINESS TAX ACT***(Cap 20)***Business Tax (Exemption of Tax to Individual Fishers and Individual Farmers) Order, 2021**

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 —

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.

Exemption from business tax

2. 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.

Submission of tax returns

3. 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.

Expiration of Order

4. 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**
