

## S.I. 30 of 2018

## INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

## Income and Non-Monetary Benefits Tax (Amendment of Fourth Schedule) Regulations, 2018

In exercise of the powers conferred by section 19(1) of the Income and Non-Monetary Benefits Tax Act, (Cap 273), the Minister of Finance, Trade, Investment and Economic Planning hereby makes the following Regulations—

1. These Regulations may be cited as the Income and Non-Monetary Benefits Tax (Amendment of Fourth Schedule) Regulations, 2018.

Citation

2. The Income and Non-Monetary Benefits Tax Act is amended in the Fourth Schedule, by repealing item 13 and substituting therefor the following item—

Amendment  
of Cap 273  
as last  
amended by  
S.I. 41 of 2016

13	Tuition fees and training costs	Full cost incurred by the employer	A person employed for six months or more and whose training is limited to that provided by certified institutions recognised by the Seychelles Qualification Authority, shall be eligible for exemption from tax on the following —
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			<ol style="list-style-type: none"> <li>1. Class fees, registration fees, book fees, examination fees and assessment fees;</li> <li>2. Airfares for the first travel from the Seychelles to the place of study and for the last travel from the place of study to the Seychelles;</li> <li>3. Bus pass for local students.</li> </ol>
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MADE this 4th day of May, 2018.

21.41 of 2018  
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MAURICE LOUSTAU-LALANNE  
 MINISTER OF FINANCE,  
 TRADE, INVESTMENT AND  
 ECONOMIC PLANNING

<p>following —          eligible for exemption          Authority shall be          Seychelles Qualification          recognised by the          certified institutions          to that provided by          whose training is limited          months or more and          A person employed for six</p>	<p>Full cost incurred by          the employer</p>	<p>Training costs and          tuition fees</p>
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