

S.I. 5 of 2018

INCOME AND NON-MONETARY BENEFITS TAX ACT

(Cap 273)

Income and Non-Monetary Benefits Tax (Exempt Emoluments) Regulations, 2018

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

1. These Regulations may be cited as the Income and Non-Monetary Benefit Tax (Exempt Emoluments) Regulations, 2018.

Citation

2. The amount eligible for exemption under paragraph 1 (c) of the Second Schedule of the Act shall be at the following rate—

Exempted amount for using employed person's own motor vehicle

- 0-100km- at SR4 per km
- 101 d above km- at SR3 per km.

3.(1) The rate of per diem eligible for exemption under paragraph 1(d) of the Second Schedule of the Act shall be as specified in Schedule A.

Rate of per diem for exemption

(2) Any outfit or clothing allowance paid in conjunction of a payment of per diem shall be exempted subject to a maximum of SCR8,000 per year.

4. An employed person who is not a citizen of Seychelles is eligible to the same rates as an employed person who is a citizen of Seychelles in accordance with paragraph 3(b) of the First Schedule where the employed person is a public officer on local contract terms who benefits the scheme of service as applicable in the Government body where the person is employed and as approved by the Department of Public Administration.

Exempted to employed persons who is not citizens of Seychelles

## SCHEDULE A

COUNTRY	MAXIMUM PER DIEM RATE (SCR) PER DAY
Afghanistan	4300
Albania	4375
Algeria	6563
American Samoa	4375
Angola	7900
Anguilla	6563
Antigua & Barbuda	6563
Argentina	6563
Armenia	4375
Aruba	6563
Australia	4375
Austria	6563
Azerbaijan	6563
Bahamas	6563
Bahrain	5000
Bangladesh	4800
Barbados	6563
Belarus	4375
Belgium	4800
Belize	7200
Benin	4375
Bermuda	6900
Bhutan	4500
Bolivia	4375
Bosnia & Herzegovina	6563
Botswana	4375
Brazil	6563
Brunel	3750
Bulgaria	4375
Burkina Faso	4400
Burundi	4375
Cambodia	4375
Cameroon	6563
Canada	4600
Cape Verde	3063
Canary Islands	3063
Cayman Islands	7875

<b>Central African Rep</b>	4375
<b>Chad</b>	4375
<b>Chile</b>	6563
<b>China</b>	6563
<b>Colombia</b>	6563
<b>Comoros</b>	6200
<b>Congo, Republic</b>	6563
<b>Congo, Democratic Rep</b>	6563
<b>Cook Islands</b>	4800
<b>Costa Rica</b>	4375
<b>Cote d'Ivoire</b>	6200
<b>Croatia</b>	6563
<b>Cuba</b>	6563
<b>Cyprus</b>	6563
<b>Czech Republic</b>	6563
<b>Denmark</b>	5000
<b>Djibouti</b>	6563
<b>Dominica</b>	6563
<b>Dominican Republic</b>	4375
<b>East Timor</b>	3063
<b>Ecuador</b>	6900
<b>Egypt</b>	4375
<b>El Salvador</b>	4375
<b>Equatorial Guinea</b>	6500
<b>Eritrea</b>	4375
<b>Estonia</b>	4375
<b>Ethiopia</b>	6100
<b>Fiji</b>	6900
<b>Finland</b>	6563
<b>France</b>	6563
<b>French Guiana</b>	4375
<b>Gabon</b>	7000
<b>Gambia</b>	5300
<b>Georgia</b>	7875

Germany	6563
Ghana	7800
Gibraltar	3063
Greece	4375
Greenland	6563
Grenada	6563
Guam	4375
Guadeloupe	4375
Guatemala	4375
Guinea	6563
Guinea-Bissau	4375
Guyana	5100
Haiti	4375
Honduras	6563
Hong Kong	6563
Hungary	4375
Iceland	6563
India	6563
Indonesia	5200
Iran	4375
Iraq	5200
Ireland	6563
Israel	7875
Italy	6563
Jamaica	6563
Japan	7875
Jordan	6563
Kazakhstan	6563
Kenya	7300
Kiribati	4375
Korea, North	4375
Korea, South	7875
Kuwait	7875
Kyrgyzstan	5400

Lao People's Democratic	3063
Latvia	6563
Lebanon	5100
Lesotho	3300
Liberia	6563
Libyan Arab Jamahiriya	6563
Lithuania	4375
Luxembourg	6563
Macao	4375
Macedonia, TRFY	4375
Madagascar	4375
Malawi	4375
Malaysia	4375
Maldives	8800
Mali	3700
Malta	4375
Marshall Islands	4375
Martinique	4375
Mauritania	3063
Mauritius	4375
Mayotte	6563
Mexico	6563
Micronesia	4375
Moldova, Rep of	6563
Monaco	6563
Mongolia	3063
Montenegro	3800
Montserrat	4375
Morocco	6563
Mozambique	4700
Myanmar	5300
Namibia	4100
Nauru	3063
Nepal	4200

<b>Netherlands Antilles</b>	6563
<b>Netherlands</b>	6563
<b>New Caledonia</b>	4375
<b>New Zealand</b>	4600
<b>Nicaragua</b>	6563
<b>Niger</b>	4375
<b>Nigeria</b>	7875
<b>Niue</b>	3600
<b>Norway</b>	6563
<b>Oman</b>	4375
<b>Pakistan</b>	4375
<b>Palau</b>	4375
<b>Panama</b>	4375
<b>Papua New Guinea</b>	4375
<b>Paraguay</b>	4375
<b>Peru</b>	6563
<b>Philippines</b>	4400
<b>Poland</b>	6563
<b>Portugal</b>	4375
<b>Puerto Rico</b>	5700
<b>Qatar</b>	5800
<b>Reunion</b>	6563
<b>Romania</b>	6563
<b>Russian Federation</b>	6563
<b>Rwanda</b>	6900
<b>Saint Kitts &amp; Nevis</b>	6563
<b>Saint Lucia</b>	6563
<b>Saint Vincent</b>	6563
<b>Samoa</b>	6100
<b>Sao Tome &amp; Principe</b>	4375
<b>Saudi Arabia</b>	6563
<b>Senegal</b>	4375
<b>Serbia</b>	2400

Sierra Leone	4400
Singapore	6563
Slovakia	6563
Slovenia	6563
Solomon Islands	6600
Somalia	5300
South Africa	3800
Spain	6563
Sri Lanka	3200
St Kitts & Nevis	6200
St Lucia	4400
St Vincent	2400
Sudan	6563
Suriname	3063
Swaziland	4375
Sweden	6563
Switzerland	6563
Syrian Arab Rep	6563
Tahiti/French Polynesia	6563
Tajikistan	4600
Tanzania	6563
Thailand	4375
Togo	4300
Tokelau Islands	3063
Tonga	3063
Trinidad & Tobago	4900
Tunisia	4375
Turkey	4375
Turkmenistan	6563
Turks & Caicos Island	7300
Tuvalu	3063
Uganda	6900
Ukraine	6563
United Arab Emirates	6563

United Kingdom	7875
United States	7000
Uruguay	6563
Uzbekistan	7875
Vanuatu	6563
Venezuela	6563
Vietnam	3063
Virgin Island (UK)	4375
Virgin Island (US)	4375
Wallis & Futuna Islands	4375
West Bank & Gaza Strip	3063
Yemen, Rep of	6563
Yugoslavia	4375
Zambia	5700
Zimbabwe	4375

**MADE this 25th day of January 2018.**

**PETER LAROSE  
MINISTER FOR FINANCE, TRADE  
AND ECONOMIC PLANNING**

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