

**S.I. 85 of 2019**

**BUSINESS TAX ACT**

*(Cap 20)*

**Business Tax (Exemption of Tax to Individual Farmers and Fisherman) Order, 2019**

In exercise of the powers conferred by section 12(2) (a) of the Business Tax Act the Minister responsible for Finance makes the following Order—

1. This Order may be cited as the Business Tax (Exemption of Tax to Individual Farmers and Fisherman) Order, 2019. Citation

2.(1) The income derived by Individual Farmers and Fisherman from farming and fishing activities shall be exempt from business tax under the Business tax Act. Exemption

(2) The exemption under subregulation (1) shall apply from the 1st December, 2014.

**MADE this 30th day of December, 2019.**

**MAURICE LOUSTAU-LALANNE  
MINISTER OF FINANCE, TRADE,  
INVESTMENT AND ECONOMIC PLANNING**

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