

S.I. 10 of 2017**TOURISM AND MARKETING TAX***(Act 16 of 2013)***Tourism Marketing Tax (Amendment of Schedule)
Regulations, 2017**

In exercise of the powers conferred by section 8 of the Tourism and Marketing Tax Act 2013, the Minister responsible for Finance hereby makes the following Regulations —

1. These Regulations may be cited as the Tourism Marketing Tax (Amendment of Schedule) Regulations, 2017 and shall come into force on the 1st March, 2017.

Citation and
Commencement

2. The Schedule of the Tourism and Marketing Tax Act, 2013 is hereby amended, by adding after the Serial Number 2 the following Serial Numbers and entries —

Amendment
of Act 16 of
2013

S.I. No.	Nature of business of person	Liability threshold	Rate of tax
“3.	Casino operators	SCR1,000,000.00	0.5 per cent
4	Building Contractor Class 1	SCR1,000,000.00	0.5 per cent”

MADE this 27th day of February 2017.

PETER LAROSE
MINISTER OF FINANCE, TRADE
AND ECONOMIC PLANNING