

S.I. 20 of 2011**BUSINESS TAX ACT***(Act 28 of 2009)***Business Tax (Amendment of Seventh Schedule)
Regulations, 2011**

In exercise of the powers conferred by section 81(b) of the Business Tax Act, the Vice-President and the Minister of Finance and Trade makes the following regulations—

1. These Regulations may be cited as the Business Tax (Amendment of Seventh Schedule) Regulations, 2011 and shall be deemed to have come into effect on 1st January, 2011.

Citation and
commencement

2. The Seventh Schedule of the Business Tax Act is amended in item 1 by adding the following after **Duty Free Shop**—

Amendment
of Seventh
Schedule

**“Offshore Dredging, Reclamation and Related
Maritime Work**

The rate payable by a resident person issued with a licence for offshore dredging, reclamation and other related maritime work, by virtue of an agreement with the Government of Seychelles is 3% on total turnover.”

MADE this 23rd day of February, 2011.

**DANNY FAURE
VICE-PRESIDENT
AND
MINISTER OF FINANCE AND TRADE**