

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 —
------	---------------------------------	------------------------------------	---

			<ol style="list-style-type: none">1. Class fees, registration fees, book fees, examination fees and assessment fees;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;3. Bus pass for local students.
--	--	--	--

MADE this 4th day of May, 2018.

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