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—

Citation

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

Exempted amount for using employed person's own motor vehicle

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

0-100km- at SR 4 per km
101 d above km- at SR3 per km.

Rate of per diem for exemption

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.

(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.

Exempted to employed persons who is not citizens of Seychelles

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.

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
Brunei	3750
Bulgaria	4375
Burkina Faso	4400
Burundi	4375
Cambodia	4375
Cameroon	6563
Canada	4600
Cape Verde	3063
Canary islands	3063
Cayman Islands	7875

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

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