

**S.I. 82 of 2016**

**INCOME AND NON-MONETARY BENEFITS TAX  
ACT, 2010**

*(Cap 273)*

**Income and Non-Monetary Benefits Tax Act (Exemption)  
Order, 2016**

In exercise of the powers conferred by section 17 of the Income and Non-Monetary Benefits Tax Act, the Minister of Finance, Trade and Economic Planning hereby makes the following Order —

1. This Order may be cited as the Income and Non-Monetary Benefits Tax (Exemption) Order, 2016.

Citation

2.(1) The emoluments paid to an employed person during the tax year 2016 relating to the tax year 2015 as 13th month pay in pursuance of circular No. 3 of 2015 of the Department of Public Administration are exempted from income tax.

Exemption

(2) The amount of exempt emoluments referred in paragraph (1) is limited to a maximum of 1/12th of the employed person's basic salary for the tax year 2015 or SCR10,000 whichever is less.

**MADE this 21st day of December, 2016.**

**PETER LAROSE  
MINISTER OF FINANCE, TRADE  
AND ECONOMIC PLANNING**