

**S.I. 8 of 2011**

**BUSINESS TAX ACT**

*(Act 28 of 2009)*

**Business Tax (Amendment of Second Schedule)  
Regulations, 2011**

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

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

Citation and commencement

**2.** The Second Schedule of the Business Tax is amended by adding after item 39 the following item —

Amendment of S.I. 27 of 2010

**“40.** The income derived by a company from a specific project finance by a grant or donation where the terms and conditions are set out in an agreement between the Government of Seychelles and any other Government or international organisation.”

**MADE this 31st day of January, 2011.**

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

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