

**BUSINESS TAX (AMENDMENT) BILL, 2025**

*(Bill No. 20 of 2025)*

**EXPLANATORY STATEMENT OF THE OBJECTS AND  
REASONS FOR THE BILL**

1. In order to improve the efficiency and to streamline the governance of the aviation activities, the government restructured the Seychelles Civil Aviation Authority into two distinct entities —
  - (a) the Seychelles Civil Aviation Authority (SCAA), which shall be responsible for establishing and enforcing civil aviation regulations; and
  - (b) the Seychelles Airports Authority (SAA), which shall be responsible for all airport operations.
2. The Business Tax Act (*Cap.20*) provides for the consolidated, simplified and revised taxation of business income. Section 61 of the said Act provides for collection of tax from non-resident aircraft owners or charterers. Sub-section (5) of section 61 of the Act gives reference of Seychelles Civil Aviation Authority. In view of the restructuring of the Seychelles erstwhile Seychelles Civil Aviation Authority into two entities, now the Seychelles Airports Authority is responsible for all operational activities and therefore the reference of Seychelles Civil Aviation Authority needs to be amended and replaced with Seychelles Airports Authority.
3. The object of the Bill is to amend subsection (5) of section 61 of the Business Tax Act (*Cap. 20*), to change the reference of “Seychelles Civil Aviation Authority” and “Civil Aviation Authority” to “Seychelles Airports Authority” in the said subsection.
4. This Bill seeks to achieve the above objective.

**Dated this 30<sup>th</sup> day of July, 2025.**

**AHMED AFIF  
VICE-PRESIDENT/MINISTER OF FINANCE,  
NATIONAL PLANNING AND TRADE**

---

**BUSINESS TAX (AMENDMENT) BILL, 2025**

*(Bill No. 20 of 2025)*

**ARRANGEMENT OF SECTIONS**

**SECTIONS**

1. Short title
2. Amendment of 61 of the Business Tax Act (Cap.20)

**BUSINESS TAX (AMENDMENT) BILL, 2025**

*(Bill No. 20 of 2025)*



**A BILL**

**FOR**

**AN ACT TO AMEND THE BUSINESS TAX ACT (CAP.20).**

**ENACTED BY THE PRESIDENT AND THE NATIONAL ASSEMBLY**

**Short title**

1. This Act may be cited as the Business Tax (Amendment) Act, 2025.

**Amendment of section 61 of the Business Tax Act (Cap. 20)**

**2.** The Business Tax Act (Cap.20) is amended in subsection (5) of section 61 by repealing the words “Seychelles Civil Aviation Authority” and “Civil Aviation Authority” and therefor substituting the words “Seychelles Airports Authority” at both places respectively.