

S.I. 49 of 2025

BUSINESS TAX ACT

(Cap. 20)

Business Tax Act (Amendment of Second Schedule) Regulations, 2025

In exercise of the powers conferred by section 81 of the Business Tax Act (*Cap.20*), the Minister responsible for Finance makes the following regulations —

Citation

1. These Regulations may be cited as the Business Tax Act (Amendment of Second Schedule) Regulations, 2025.

Amendment of Second Schedule to the Business Tax Act

2. In the Second Schedule to the Business Tax Act (*Cap. 20*), after serial number 24 and entries relating thereto, the following serial numbers and entries thereto shall be inserted and shall be deemed to have been inserted with effect from the 1st day of January, 2025 —

“25. The income of the Seychelles Civil Aviation Authority established under the Seychelles Civil Aviation Authority Act, 2024 (*Act 9 of 2024*).

26. The income of the Seychelles Aviation Handling Company Limited, a company incorporated under the Companies Act (*Cap.40*).”.

MADE this 30th day of July, 2025.

**AHMED AFIF
VICE PRESIDENT/
MINISTER FOR FINANCE
NATIONAL PLANNING AND TRADE**
