



**BUSINESS TAX (AMENDMENT) ACT, 2012**

*(Act 14 of 2012)*

*I assent*



A handwritten signature in black ink, appearing to read "Michel".

J. A. Michel  
President

*18th December, 2012*

**AN ACT to amend the Business Tax Act, 2009.**

**ENACTED** by the President and the National Assembly.

1. This Act may be cited as the Business Tax Short title  
(Amendment) Act, 2012.

Amendment to  
Act 28 of 2009  
as last  
amended by  
Act 25 of 2010

2. The Business Tax, 2009 is amended as follows—

(a) in section 2—

- (i) by repealing in the definition of “Royalty” items (d), (e) and (f) and substituting therefor the following—

“(d) information concerning industrial, commercial or scientific experience;”;

- (ii) by repealing the definition “Technical services fee” and substituting therefor the following—

“ “ technical services fee” means an amount whether periodical or lump sum as a consideration for—

- (i) rendering any managerial, technical or consultancy services including the services of technical or other personnel;

- (ii) the supply of any technical, industrial, commercial or scientific knowledge, experience or skill;

- (iii) the supply of services which are ancillary and subsidiary for which royalties are received;”;

- (b) in section 8 by repealing in subsection (2) (b) the figure “60” and substituting therefor the figure “6”;

- (c) in section 11 subsection (1) (b) by inserting between the words “rent,” and “and” the words “technical services fee”;

- (d) in section 14 by adding after subsection (2) the following—

“(3) The total amount of deductions allowed for expenses incurred by—

- (a) a resident person for royalties and technical services fee paid to a non resident person shall be as prescribed under the Ninth Schedule;
- (b) an employer for the non monetary benefits to an employee shall be the taxable value pursuant to the Fourth Schedule of the Income and Non-Monetary Benefit Tax Act, 2010;
- (e) by repealing section 39 and substituting therefor the following—

“Partnership 39. (1) A partnership shall be taxed on the income of the partnership at the rate declared in item (1)(b) in the First Schedule.

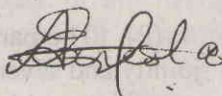
(2) The partners in a partnership shall be jointly and severally liable to pay the tax in respect of the taxable income of the partnership.

(3) Any returns, statements, notices or other documents required to be signed by a partnership shall be signed by a partner in the partnership.”;

- (f) in section 49 subsection (5) by repealing the figure “5” after the word “subsection” and substituting therefor the figure “4”;
- (g) by repealing section 65;

- (h) in section 77 by repealing in subsection (1) the full stop (.) after the word “month” and substituting therefor the words “and furnish a Business Activity Statement prescribed under the Revenue Administration Act 2009”;
- (i) in section 78 by repealing subsection (1) and substituting the following—
- “(1) Notwithstanding any other provisions of this Act, businesses listed in the Seventh, Eighth and Tenth Schedules are liable to Business Tax in accordance with the rates specified in those Schedules”;
- (j) by repealing the words “The Comptroller of Customs” and substituting therefor the words “The Assistant Commissioner of Customs” wherever it appears in the Act.”

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 13th December, 2012.



Azarel Ernesta  
Clerk to the National Assembly