

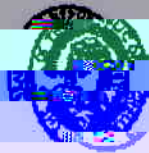


BUSINESS TAX (AMENDMENT) ACT, 2010

(Act 25 of 2010)

I assent

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



J. A. Michel
President

25th September, 2010

AN ACT to amend the Business Tax Act, 2009.

ENACTED by the President and the National Assembly



Amendment of Act 25 of 2009

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

(a) by repealing section 19 and substituting therefor the following section—

“19. A business is allowed a deduction for any interest expense incurred by the business in a tax year to the extent to which the business has

[REDACTED]

used the funds or benefit of the business

18

[REDACTED]