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S.I. 111 of 2023**EXCISE TAX ACT, 2023***(Act 27 of 2023)***Excise Tax (Remission, Rebate and Refund) Regulations, 2023**

In the exercise of the powers conferred by section 84 of the Excise Tax Act the Minister responsible for Finance makes the following regulations —

PART I - PRELIMINARY**Citation and commencement**

1. These Regulations may be cited as the Excise Tax (Remission, Rebate and Refund) Regulations, 2023.

Interpretation

2. In these Regulations unless the context otherwise requires —

“Act” means the Excise Tax Act, 2023;

“alcohol by volume” (ABV) is the standard measure of how much alcohol(ethanol) is contained in a given volume of alcoholic beverage expressed as a volume percent;

“alcoholic strength” means the alcohol content of liquor as assessed by the Gay- Lussac System;

“cigar” includes cheroot and cigarillo containing tobacco;

“cigarette” means any article made from cigarette tobacco rolled or enveloped in paper or other covering;

“cigarette tobacco” means mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture;

“Drawback” means the customs procedure which, when goods are exported, provides for a repayment (total or partial) to be made in respect of the import duties and taxes charged at the time of importation on the goods, or on materials contained in them or consumed in their production;

“Depreciation” shall be calculated at the rate of 20% annually for a period of five years.

$$A \times \frac{B}{C}$$

A - Depreciation amount for the whole year calculated at 20%

B - The number of days the asset has been held in the year

C - The total number of days in a year;

and shall be computed pro-rata according to the number of days held in the year if the asset is not held for a whole year;

“international traveller” means a person, including a member of a crew, who is about to depart from Seychelles or has just arrived in Seychelles;

“rebate” means a partial remission of duty and tax payable;

“refund” means a reimbursement of duty and tax that has previously been paid;

“remission” means the total exemption of duty and tax specified in the Act;

“rules” means rules made by the Commissioner pursuant to section 78 of the Act;

**PART II - REMISSION OR REFUND APPLICABLE TO THE
PRESIDENT, SERVING MEMBERS OF THE NATIONAL
ASSEMBLY AND DIPLOMATIC PERSONNEL**

Remission or refund of excise tax on goods for President

3.(1) The President shall be granted remission or refund of excise tax on goods imported, taken out of bond or acquired from duty-paid stocks by the President intended solely for the private use of the President or his or her family or for official purposes in his capacity as President and not for commercial or trade purposes.

- (2) Remission or refund of excise tax shall be granted in respect of —
- (a) Motor-vehicle;
 - (b) Alcohol;
 - (c) Cigarette;
 - (d) Personal and household effects.

(3) The President in claiming a remission or refund in terms of sub-regulation (2) shall give an undertaking to the effect that the goods shall not be sold or otherwise disposed of in Seychelles without the prior permission of the Commissioner General and, subject to sub-regulation (4), the payment of taxes as has been remitted or refunded in respect of such goods.

(4) If the Commissioner General gives the permission referred to in subsection (3), he or she may in respect of any used goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of tax than that remitted or refunded.

(5) For the purpose of determining the lesser amount of tax under subregulation (4), the Commissioner General may, in his or her discretion, take into consideration the depreciation of such motor-vehicle or personal or household effects from the date on which the tax was remitted or refunded;

Provided that the Commissioner General may remit the tax on any motor-vehicle or personal or household effects which are to be sold or otherwise disposed of more than 2 years after the date on which the tax was rebated, remitted or refunded.

Remission or refund of excise tax on goods for diplomatic personnel

4.(1) Diplomatic Personnel shall be granted remission or refund of excise tax.

(2) In this regulation —

“person entitled to first arrival privileges” means any person designated by the Minister responsible for Foreign Affairs as being entitled to duty and tax privileges only on first arrival in Seychelles.

(3) Subject to this regulation —

(a) any person entitled to full privileges shall be granted —

- (i) a remission of excise tax in respect of any goods imported by him or her or taken out of bond and supplied directly to him or her; and
- (ii) a remission of excise tax in respect of any goods, excluding motor fuel, produced within Seychelles; and
- (iii) under such safeguards as the Commissioner may approve, a refund of tax in respect of motor fuel and new motor vehicles purchased from open stock.

(b) any person entitled to first arrival privileges shall be granted a remission of excise tax in respect of any goods —

- (i) owned and imported by him or her at the time of his or her arrival or within a period of 6 months after the time of his or her arrival; or
- (ii) imported at such other time as the Commissioner may, in his or her discretion, approve.

- (c) a member of a diplomatic mission or consular post, other than a consular post headed by an honorary consular officer of any State, shall be granted —
 - (i) a remission of tax in respect of any goods imported by, or taken out of bond and supplied directly to him or her for official purposes; and
 - (ii) a remission of excise tax in respect of any goods, excluding motor fuel, produced within Seychelles and purchased by him or her for official purposes; and
 - (iii) under such safeguards as the Commissioner may approve, refund of tax in respect of motor fuel and new motor vehicles purchased by him or her from open stock for official purposes; and
 - (iv) a remission of tax on goods which have been entered previously in terms of this regulation and acquired by him or her with the permission of the Commissioner and entered in terms of sub-regulation (10).
- (d) an honorary consular officer shall be granted a rebate of tax in respect of coats-of-arms, flags, signboards, seals and stamps, books, official printed matter, office furniture, office equipment and similar articles imported by him or her for official purposes;
- (e) a member of an international or regional organisation, body or agency designated by the Minister responsible for Foreign Affairs shall be granted —
 - (i) a remission of tax in respect of any goods imported by, or taken out of bond and supplied directly to him or her for official purposes; and

- (ii) a remission of excise tax in respect of any goods excluding motor fuel, produced within Seychelles and purchased by him or her from open stock for official purposes; and
- (iii) under such safeguards as the Commissioner may approve, refund of tax in respect of motor fuel and new motor vehicles purchased by him or her from open stock for official purposes:

(3) Notwithstanding sub regulation (2) above, the Minister, in consultation with the Minister responsible for Foreign Affairs, may impose restrictions in respect of any goods subject to this paragraph.

(4) A remission of excise tax in respect of any goods, excluding motor fuel, produced within Seychelles shall be granted only if such goods are supplied from a bonded warehouse directly to the person entitled to such remission or are purchased by him or her direct from the manufacturer.

(5) A remission of excise tax on imported cigarettes shall be granted only in respect of cigarettes imported by, or delivered directly from a bonded warehouse to the person concerned in quantities of not less than 1,000 cigarettes.

(6) Any person claiming a rebate or remission of excise tax in terms of this regulation shall give to the proper officer —

- (a) a certificate to the effect that the goods in respect of which the rebate or remission is claimed are solely for —
 - (i) official purposes, in the case of goods imported or supplied for use at or by a diplomatic mission, consular post, organisation, body or agency, as the case may be; or
 - (ii) the person's private use or that of his or her family, in the case of other goods; and

- (b) an undertaking that such goods will not be sold or otherwise disposed of in Seychelles without the prior written permission of the Commissioner and the payment of such tax as may be due.

(7) Refund of tax in respect of motor fuel purchased from open stock within Seychelles shall not be made unless the person claiming such refund furnishes to the proper officer with such statements, certificates or coupons as may be required by the Commissioner.

(8) Any person claiming a refund of tax in respect of a new motor vehicle purchased from open stock within Seychelles shall —

- (a) furnish the proper officer with a statement showing —
 - (i) the name of the beneficiary, make, production year, engine number, model, registration number and value, as originally entered for payment of tax, of the vehicle in respect of which a refund of tax is sought; and
 - (ii) the place at which such tax was paid and the number and date of the relative customs bill of entry; and
- (b) sign a certificate to the effect that the vehicle is being purchased for official purposes; and
- (c) give an undertaking to the effect that the vehicle will not be sold or otherwise disposed of in Seychelles without the prior written permission of the Commissioner and the payment of such tax as may be due.

(9) A person to whom a rebate, remission or refund of tax has been granted in terms of this regulation shall not sell or otherwise dispose of such goods in Seychelles without the prior written permission of the Commissioner, and subject to sub-regulation (10), (11) and (12), the payment of such tax as had been remitted or refunded in respect of such goods.

(10) If the Commissioner gives the permission referred to in sub-regulation (9), he or she may, in respect of any used goods which are to be sold or otherwise disposed of, authorise the payment of a lesser amount of tax than that remitted or refunded.

(11) For the purpose of determining the lesser amount of tax under subregulation (10), the Commissioner may, in his or her discretion, take into consideration the depreciation of the goods, from the date on which tax was remitted or refunded, provided that the Commissioner may remit tax —

- (a) on goods which are disposed of more than 4 years after the date on which the tax was rebated or refunded;
- (b) on any motor vehicle which is provided to his or her satisfaction to have as a result of an accident, been damaged beyond economical repair.

(12) Notwithstanding sub-regulation (10) the Commissioner may permit the goods to be sold or otherwise disposed of without payment of tax due, if the sale or disposition is to be made to a person who —

- (a) is entitled to import goods under the rebate of tax in terms of paragraph (a), (b), (c) or (e) of sub-regulation (2); and
- (b) gives to the proper officer a certificate and an undertaking as referred to in sub-regulation (5).

PART III - REBATE, REMISSION AND REFUND APPLICABLE ON IMPORTATION OF MOTOR VEHICLES AND ALCOHOL

Rebate of excise tax on motor vehicles imported by fishermen and farmers

5.(1) Registered fishermen and farmers shall be granted rebate of excise tax on motor vehicles imported or taken out of bond by fishermen and farmers.

- (2) In this Regulation, unless the context otherwise requires —

“Commercial motor vehicle” means a pickup truck designed for the transportation of goods and includes dual or twin cabs truck.

(3) There shall be a rebate of 12.5% on the excise tax rate payable on importation of commercial motor vehicles by persons registered as a fisherman or farmer with the Ministry responsible for Agriculture and Fisheries.

(4) An application for concessions from excise tax under this regulation shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Ministry responsible for Trade.

(5) The applicant shall give an undertaking to the effect that the vehicle shall not be sold or otherwise disposed of in Seychelles without the prior written permission of the Commissioner and the payment of such tax as may be due.

(6) A person to whom a concession of excise tax has been granted in terms of this regulation shall not sell or otherwise dispose of such vehicle in Seychelles without the prior written permission of the Commissioner, and subject to sub-regulation (7) and (8), the payment of such tax as has been rebated or remitted in respect of the vehicle.

(7) If the Commissioner gives the permission referred to in sub-regulation (6), he or she may, in respect of any used vehicle which is to be sold or otherwise disposed of, authorise the payment of a lesser amount of tax than that rebated or remitted.

(8) In determining the lesser amount of tax under sub regulation (7) the Commissioner may, in his or her discretion, take into consideration the depreciation of the vehicle, from the date on which tax was rebated or remitted, provided that the Commissioner may remit tax if —

- (a) on a vehicle which is disposed of more than 5 years after the date on which the tax was rebated or refunded;
- (b) any motor vehicle which is provided to his or her

satisfaction to have been damaged beyond economical repair, as a result of an accident.

(9) If the Commissioner grants the permission for the sale or disposal of a motor vehicle in accordance with sub-regulation (6), the Commissioner may permit that the sale or disposal be made without the payment of the tax due where such sale or disposal is to be made to a person who —

- (a) is entitled to import a motor vehicle under the concession of tax in terms of sub-regulation (1);
- (b) gives to the proper officer a certificate and an undertaking as referred to in sub-regulations (4) and (5) he may permit the transaction without payment of the tax due.

(9) The concession in terms of this regulation shall be granted to a registered farmer or fisherman once within a period of 5 years.

Remission of excise tax on motor vehicles imported by recognised religious organisation

6.(1) Churches, presbytery or other religious organisation shall be granted remission of excise tax on motor vehicles and alcohol of heading 22.04 and 22.05, imported or taken out of bond by churches, presbytery or other recognised religious organisation for use in the course of divine worship.

(2) If any of the motor vehicles referred to in sub regulation (1) are to be sold or otherwise disposed of, the tax remitted shall become payable and the Commissioner may at his or her discretion, authorise the payment of a lesser amount than that rebated.

(3) For determining the lesser amount of tax under sub regulation (2), he or she may take into account the depreciation of such goods from the date on which the tax was remitted, provided that the Commissioner may remit the tax on any motor-vehicle imported under remission in terms of this regulation which is proved to his or her satisfaction to have been damaged beyond economical repair as a result of an accident.

Remission of excise tax on motor vehicles imported by serving members of the National Assembly of Seychelles

7.(1) Serving Members of the National Assembly of Seychelles shall be granted remission of excise tax in respect of 1 motor vehicle imported or taken out of bond if the motor-vehicle is intended solely for the private use of the member and not for commercial or trade purposes.

(2) In this regulation “motor vehicle” means a vehicle admissible under Customs Tariff Heading 87.02, 87.03 and 87.04:

Provided that —

- (a) Tariff heading 87.02 shall not apply to motor vehicles designed for transport of 15 or more people, including the driver; and
- (b) Tariff heading 87.04 shall not apply to motor vehicles whose gross vehicle weight (GVW) exceed 5 tonnes.

(3) Subject to this regulation, only 1 motor-vehicle may be imported or taken out of bond under remission within the term of a serving member of the National Assembly.

(4) Notwithstanding sub-regulation 3, a serving member of the National Assembly shall have only 1 motor vehicle under remission in their possession at any one time.

(5) A Member of the National Assembly claiming a remission in terms of sub-regulation (1) shall give an undertaking to the effect that the vehicle imported or taken out of bond in terms of this regulation shall not be sold or otherwise disposed of in Seychelles without the prior written permission of the Commissioner General and, subject to sub-regulation (6), the payment of Excise Tax as has been remitted in respect of such vehicle.

(6) If the Commissioner General gives the permission referred to in subsection (5), he or she may in respect of any used vehicle which is to be sold or otherwise disposed of, authorise the payment of a lesser amount of

tax, taking into consideration the depreciation of such motor-vehicle from the date on which the tax was remitted.

(7) For the purpose of determining the lesser amount of tax under sub regulation (3), the Commissioner General may, in his or her discretion, take into consideration the depreciation of such motor-vehicle from the date on which the tax was remitted

Provided that the Commissioner General may remit the tax on any motor-vehicle which are to be sold or otherwise disposed of more than 2 years after the date on which the tax was remitted.

(8) If, for any reason, a serving Member of the National Assembly ceases to be a member before the dissolution of the Assembly, following the member's election or appointment, the tax remitted under this regulation shall immediately become due and payable.

(9) Sub regulation (8) shall not apply to a deceased Member of the National Assembly and if the surviving spouse of a deceased Member of the National Assembly wishes to sell the vehicle, the provisions of sub-regulation (5) shall apply.

Remission of excise tax for persons with Disabilities

8.(1) Persons with Disabilities shall be granted remission of excise tax on importation of goods that are specifically modified or designed for use by the person with the disability.

(2) An application for remission under subregulation (1) shall be made prior to the importation of goods to the Ministry of Finance and Trade.

(3) The importer shall proceed to import the goods on approval of the application for remission under subregulation (1) and shall thereafter submit relevant import documents to the Ministry of Finance for endorsement by an authorised officer.

Remission of excise tax on motor vehicles imported by virtue of an agreement entered into with the Government of Seychelles

9.(1) A statutory body with an approved Agreement with Government of Seychelles shall be granted remission of excise tax on motor vehicles imported by virtue of an agreement entered into with the Government of Seychelles, subject to any conditions that the Commissioner may impose.

(2) Any organisation wishing to be granted remission or refund in terms of this regulation shall make an application to the Commissioner in writing, submitting a copy of the agreement entered into with the Government.

(3) Any organisation claiming a refund of tax in respect of a new motor vehicle purchased from open stock within Seychelles shall furnish a statement disclosing —

- (a) the make, model, production year, engine number, registration number and value as originally entered for payment of tax, of the vehicle in respect of which a refund is sought; and
- (b) the place at which such tax was paid and the number and date of the relative customs bill of entry.

(4) Any organisation claiming a remission or refund of tax in terms of this regulation, shall give to the proper officer a written undertaking that such motor vehicle will not be disposed of otherwise than in accordance with sub-regulations (5) and (6).

(5) Any organisation to whom a remission or refund of tax in respect of any motor vehicle has been granted in terms of this regulation shall not sell or otherwise dispose of such motor vehicle in Seychelles without the prior permission of the Commissioner.

(6) If the Commissioner gives the permission referred to in sub-regulation (5), he or she may —

- (a) authorise the disposal without payment of tax to another person or organisation entitled to import, remove from bond, or obtain from open stocks motor vehicle under rebate, remission or refund of tax in terms of these regulations;
- (b) authorise disposal to any other person or organisation on payment of tax remitted or refunded or such lesser amount as he or she may determine:

Provided that the Commissioner may remit the tax on any motor-vehicle imported under remission in terms of this regulation which is proved to his or her satisfaction to have been damaged beyond economical repair as a result of an accident.

(7) For the purpose of determining the lesser amount of tax referred to in sub-regulation (6) (b), the Commissioner may take into consideration the depreciation of such goods from the date on which tax was remitted or refunded.

(8) The Commissioner may remit the tax on any goods referred to in sub-regulation (6) if such goods are disposed of more than 5 years after the date on which the tax was remitted or refunded.

Remission of excise tax on motor vehicles imported by any person as a temporary import

10.(1) A person shall be granted remission of excise tax on motor vehicles imported as a temporary import provided that the Commissioner is satisfied that the vehicle will be re-exported within 12 months.

(2) In this regulation —

“tourist” means any person who is not ordinarily resident in Seychelles but travels to Seychelles for a period of time specified at the time of his or her arrival;

“vehicle” means any caravan, trailer or motor vehicle of

Customs Tariff Headings 87.02, 87.03, 87.04; or 87.11; Provided that —

- (a) Tariff heading 87.02 shall not apply to motor vehicles designed for transport of 15 or more people including the driver; and
- (b) tariff heading 87.04 shall not apply to motor vehicles whose gross vehicle weight (GVW) exceed 5 tonnes.

(3) A rebate of tax may be granted in respect of motor vehicles temporarily imported into Seychelles by a tourist for his or her own personal use, but not for disposal, trade or commercial purposes, provided that the tax may be remitted on any vehicle which, having been temporarily imported into Seychelles in terms of this regulation is damaged and surrendered unconditionally to the Commissioner.

(4) The Commissioner may require the importer to lodge sufficient security to cover the tax on any motor vehicles imported under rebate in terms of this regulation, pending the exportation of the motor vehicles, or the payment of the full tax thereon, or in the case of motor vehicles to which the terms of the proviso to sub-regulation (3) refer, their unconditional surrender.

(5) A tourist to whom a rebate of tax has been granted in terms of this regulation shall not sell, offer or display for sale, lease, hire, lend, pledge or in any manner whatsoever, whether gratuitously or otherwise, dispose of to any resident of Seychelles or any other person any motor vehicles in respect of which such rebate has been granted, without the prior written permission of the Commissioner and payment of the full tax based on a value applicable at the time of importation.

(6) Any vehicle that are dealt with or disposed in contravention of sub-regulation (4) shall be liable to seizure.

(7) A tourist who has been granted a rebate of tax in terms of this regulation and who departs from Seychelles for any reason, shall remove the

motor vehicles from Seychelles on his or her departure, unless he or she has obtained the prior written permission of the Commissioner to leave the motor vehicles in Seychelles.

(8) Any motor vehicles which are left in Seychelles in contravention of sub-regulation (6) shall be liable to seizure.

(9) If the owner of a vehicle wishes to surrender it and to claim a remission of tax in terms of the proviso to sub-regulation (2), he or she shall —

- (a) make a written declaration to the Commissioner, stating that —
 - (i) he or she does not wish to remove the vehicle from Seychelles; and
 - (ii) he or she relinquishes all title to the vehicle and surrenders it unconditionally to the Commissioner; and
- (b) deliver the vehicle to the Commissioner or make such arrangements as may be necessary to enable the Commissioner to take possession of it.

(10) The Commissioner may, at his or her discretion, dispense with the conditions under paragraph (a).

(11) A vehicle shall not be surrendered if such action would constitute a breach of the export regulations of the country of exportation.

(12) With the exception of motor vehicles surrendered to the Commissioner, a vehicle shall be exported at the time of the tourist's first departure from Seychelles after the grant of the rebate, or within 12 months of their importation, or such shorter period as the Commissioner may specify.

(13) Any vehicle which remains in Seychelles in contravention of sub

regulation (12) shall be entered for consumption and the full taxes shall be payable thereon.

(14) The Commissioner may remit the tax on any vehicle imported under rebate in terms of this regulation which is proved to his or her satisfaction to have been damaged beyond economical repair as a result of an accident.

Remission or refund of excise tax on motor vehicles supplied by another Government or International Organisation under Technical Aid or Assistance programme approved by Government

11.(1) Government or International Organisation under a Technical Aid or Assistance Programme shall be granted remission or refund of excise tax on motor vehicles supplied by another Government or an International Organisation under a Technical Aid or Assistance Programme approved by the Government, subject to any conditions that the Commissioner may impose.

(2) Any organisation wishing to be granted a remission or refund in terms of this regulation shall make an application to the Commissioner in writing, submitting certificate of approval issued by the Secretary for Finance.

(3) Any organisation claiming a refund of tax in respect of a new motor vehicle purchased from open stock within Seychelles shall furnish a statement showing —

- (a) the make, model, production year, engine number, registration number and value as originally entered for payment of tax, of the vehicle in respect of which a refund is sought; and
- (b) the place at which such tax was paid and the number and date of the relative customs bill of entry.

(4) Any organisation claiming a remission or refund of tax in terms

of this regulation, shall give to the proper officer a written undertaking that such motor vehicle will not be disposed of otherwise than in accordance with sub-regulations (5) and (6).

(5) Any organisation to whom a remission or refund of tax in respect of any motor vehicle have been granted in terms of this regulation shall not sell or otherwise dispose of such motor vehicle in Seychelles without the prior permission of the Commissioner.

(6) If the Commissioner gives the permission referred to in sub-regulation (5), he or she may —

- (a) authorise disposal without payment of tax to another person or organisation entitled to import, remove from bond, or obtain from open stocks motor vehicle under rebate, remission or refund of tax in terms of these regulations;
- (b) authorise disposal to any other person or organisation on payment of tax rebated or refunded or such lesser amount as he or she may determine:

Provided that the Commissioner may remit the tax on any motor vehicle imported under remission in terms of this regulation which is proved to his or her satisfaction to have been damaged beyond economical repair as a result of an accident.

(7) For the purpose of determining the lesser amount of tax referred to in sub-regulation (6) (b), the Commissioner may take into consideration the depreciation of such goods from the date on which tax was remitted or refunded.

(8) The Commissioner may remit the tax on any goods referred to in sub-regulation (6) if the goods are disposed of more than 5 years after the date on which the tax was remitted or refunded.

PART IV - REMISSION APPLICABLE ON RE-IMPORTED GOODS**Remission of excise tax on goods imported by any person as re-import after exportation for repair**

12.(1) Re-import goods after exportation for repair shall be granted remission of excise tax.

(2) Where imported goods, have been exported from and are subsequently returned to Seychelles they shall not be liable to excise tax, unless they were exported in bond or under drawback or remission of tax, on their return if —

- (a) evidence is produced to satisfy the proper officer that —
 - (i) the goods were exported; and
 - (ii) they were not subjected to any process of manufacture outside Seychelles after they were exported; and
- (b) they are in the same condition as they were in when they were exported or, if they are not in that condition, they are substantially the same goods as were exported; and
- (c) in the case of goods repaired outside Seychelles after they were exported, evidence is produced to satisfy the proper officer that —
 - (i) they were not exported for the purpose of being repaired; or
 - (ii) the need for repair was occasioned by wear or damage sustained by the goods outside Seychelles; or
 - (iii) they were repaired under the original manufacturer's valid guarantee or warranty; and

- (d) except in the circumstances mentioned in paragraph (c), tax is payable on the cost of any alteration, simple repair or other operations which do not constitute manufacture, done outside Seychelles after they were exported, or if there is no charge for the work done.

(3) The Commissioner may remit the tax on any goods imported under remission in terms of this regulation which is proved to his or her satisfaction to have been damaged beyond economical repair as a result of an accident.

PART V - REBATE, REMMISSION AND REFUND APPLICABLE ON FUEL

Rebate of excise tax on fuel purchased under approved agreement with the Government of Seychelles

13.(1) A statutory body with an approved Agreement with Government of Seychelles shall be granted rebate of excise tax on fuel purchased, as specified under the relevant agreement.

(2) The rebate or refund under sub-regulation (1) shall be granted subject to —

- (a) the production of the original copy of the agreement between the statutory body and the Government.; and
- (b) the quantities specified in the agreement;
- (c) other terms and conditions specified in the agreement;
- (d) any such other information as may be required by the Commissioner.

(3) If any fuel referred to under sub-regulation (1) is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Remission of excise tax on fuel on aircraft or in vessels

14.(1) Aircraft or Vessels departing for a destination or place outside Seychelles shall be granted remission of excise tax on stores in such quantities deemed reasonable.

(2) The procedures and conditions, for the supply and granting of stores to be taken on board an aircraft or vessel departing from Seychelles bound for an airport, port or destination beyond the territorial waters of Seychelles, shall be as follows —

- (a) the master or commander of a vessel or aircraft or their representative shall submit an application to Customs in the forms specified under Schedule 3 of the Customs Management Regulations, containing the details of —
 - (i) the number of passengers and crew;
 - (ii) the length of the voyage or flight;
 - (iii) the quantities of such stores already on board;
 - (iv) the quantity of any goods which may be carried in any vessel or aircraft as stores for use on a voyage or flight to a destination outside Seychelles; and
 - (v) the description of vessel on which goods carried as stores is intended to be used; and
- (b) the approval for the application of stores shall be subject to such quantities as the Commissioner deems reasonable having regard to the matter specified under paragraph (a) (i) to (v).

(3) Subject to the limitations specified in regulation 2, goods shall be permitted to be shipped as stores without payment of the excise tax on aircraft or in vessels of not less than 40 tons net tonnage register bound for a country or destination beyond the territorial waters of Seychelles.

Refund of excise tax on fuel purchased by entity delivering scheduled public bus services

15.(1) Entity delivering scheduled public bus services shall be granted refund of excise tax on fuel purchased by the entity, subject to control of fares by the Government and to such conditions as the Commissioner may fix.

(2) Fuel purchased by an entity delivering public bus services and subject to control of fares by the Government is subject to 100% excise tax.

(3) All requests for refund shall be endorsed by an officer of the Ministry responsible for Finance.

(4) If any fuel referred to in sub-regulation (1) is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Refund excise tax on fuel purchased by public bodies responsible for supply of electricity

16.(1) Public Bodies responsible for the generation of electricity, subject to such conditions as the Commissioner may fix, shall be granted refund of excise tax on fuel purchased for the exclusive purpose of —

- (a) electricity generation for the supply of electricity which tariffs are controlled by the Government; or
- (b) electricity generation for the supply of electricity for operational purposes on islands managed by a public body responsible for island development.

(2) Fuel purchased by public bodies responsible for the Supply of Electricity and subject to control of charges by the Government is subject to rebate of SCR0.50 per litre excise tax.

(3) The excise tax rebate or refund shall be subject to the following conditions —

- (a) a sealed energy meter shall be installed and data on specific fuel consumption shall be kept;
- (b) fuel shall be purchased through a metered pump of Seychelles Petroleum Company Limited;
- (c) refund shall be based on fuel receipts or other documents as may be required by the Commissioner.

(4) Refund shall not be granted in respect of fuel used contrary to the provisions of this regulation and if any rebated fuel is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Refund of excise tax on fuel for exclusive use of public bodies for island development

17.(1) Public Bodies for Island Development shall be granted refund of excise tax on fuel for the exclusive use of public bodies for island development, subject to such conditions as the Commissioner may fix.

(2) Subject to this regulation, a refund of not more than 50% of the applicable rate shall be granted to a public body on fuel purchases for island development.

(3) The refund shall be granted on fuel purchases for the exclusive purposes of —

- (a) fixed wing aircrafts for the transportation of staff, goods, supplies and equipment for operational purposes on islands managed by the public body;
- (b) fueling vessels for the transportation of staff, goods, supplies and equipment for operational purposes on islands managed by the public body.

(4) The refund in terms of sub-regulation (2) shall be on condition that the fuel receipts or such other information as may be required by the Commissioner is produced.

Refund of excise tax on fuel for licensed domestic air transport (fixed wing) operator

18.(1) Licensed Domestic Air Transport (Fixed Wing) Operator shall be granted refund of excise tax on fuel for licensed domestic air transport (fixed wing) operator, subject to such conditions as the Commissioner may fix.

(2) Subject to this regulation, a refund of excise tax on fuel not exceeding 50% of the applicable rate in respect of fuel purchased for the exclusive purposes of fixed wing aircraft operating out of such aerodromes which are approved by the Seychelles Civil Aviation Authority for commercial purposes only.

(3) The refund under sub-regulation (1) shall be subject to —

- (a) the production of fuel receipts; and
- (b) proof of excursions from a log book; and
- (c) any other information as may be required by the Commissioner.

(4) If any fuel referred to under sub-regulation (2) is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Refund of excise tax on fuel purchased by licensed accommodation operators

19.(1) Licensed Accommodation Operators shall be granted refund of excise tax on fuel purchased for the exclusive purpose of electricity generation for the delivering of utility services for operational purposes of the licensed accommodation, subject to such conditions as the Commissioner may fix.

(2) The refund in terms of this regulation shall not exceed 50% of the applicable rate.

(3) The licensed accommodation shall be in a location where it cannot be adequately supplied with electricity from the Public Utilities Corporation.

(4) A sealed energy meter shall be installed and data on specific fuel consumption shall be kept.

(5) Fuel shall be purchased through a metered pump of Seychelles Petroleum Company Limited.

(6) Refund will be based on fuel receipts or other documents as may be required by the Commissioner.

(7) Refund shall not be granted in respect of fuel used contrary to the provisions of this regulation and if any rebated fuel is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Refund of excise tax on fuel purchased by licensed ferry services operator (cargo)

20.(1) Licensed Ferry Services Operator (cargo) shall be granted refund of excise tax on fuel purchased.

(2) Subject to this regulation and to such conditions as the Commissioner may fix, a refund of excise tax shall be granted in respect of fuel, purchased by a licensed ferry services operator for the exclusive purpose of fueling vessels for the transportation of goods by sea between islands in relation to an approved project.

(3) The refund in terms of this regulation shall not exceed 50% of the applicable rate, subject to providing receipts certified by the developer and the project manager.

(4) Request for refund shall be done monthly through Seychelles Revenue Commission (SRC), on refund basis.

(5) Refund shall not be granted in respect of fuel used contrary to the provisions of this regulation and if any rebated fuel is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

(6) Subject to this regulation and to such conditions as the Commissioner may fix, a refund of excise tax shall be granted in respect of fuel, purchased by a licensed ferry services operator for the exclusive purpose of fueling vessels for the transportation of goods by sea between inner islands.

(7) The refund in terms of this regulation shall not exceed 25% of the applicable rate, providing that the fuel shall be purchased through a metred Seychelles Petroleum Company (SEYPEC).

(8) Request for refund shall be done monthly through Seychelles Revenue Commission (SRC), on refund basis.

(9) Inbound and outbound records from the Port Authority or certified copy of log book with detailed log of trips should be provided upon making a claim for refund.

(10) The published price list should be provided upon submission of the first refund request, and each time there are changes to the price list.

(11) Refund will be based on a quota of a maximum of three return trips per week.

Refund of excise tax on fuel bought by Seychelles Fishing Authority

21.(1) Seychelles Fishing Authority shall be granted refund of excise tax on fuel purchased by the Seychelles Fishing Authority for the exclusive purpose of fueling vessels undertaking commercial fishing activities, excluding shark fishing, subject to such conditions as the Commissioner may fix.

(2) The refund in terms of this regulation shall be 100% of the applicable rate of the excise tax payable.

(3) The excise tax refund shall be subject to the following conditions that —

- (a) fuel purchase invoices are produced; and
- (b) such other documents as may be required by the Commissioner.

(4) Refund shall not be granted in respect of fuel used contrary to the provisions of this regulation and if any rebated fuel is not used in terms of the approved agreement concerned, the excise tax rebated shall become payable in full.

Refund of excise tax on fuel bought by boat owners

22.(1) Boat Owners shall be granted **refund of excise tax on fuel**, purchased for the exclusive purpose of fueling vessels undertaking commercial fishing activities, excluding shark fishing, subject to such conditions as the Commissioner may fix.

(2) The refund in terms of this regulation shall be granted on the following conditions —

- (a) the production of a certificate of registration issued by the Seychelles Fishing Authority; and
- (b) the production of a valid boat licence;
- (c) the submission of a log book;
- (d) the submission of receipts and claims book detailing the fishing activities;
- (e) any other information as may be required by the Commissioner.

(3) The refund in terms of this regulation shall be 100% of the applicable rate of the excise tax payable.

(4) Refund shall not be granted in respect of fuel used contrary to this regulation.

PART VI - REMISSION APPLICABLE TO INTERNATIONAL TRAVELLERS

Rebate of excise tax on international travellers

23.(1) Passenger shall be granted remission of excise tax in respect of the following goods, imported by a passenger of and above the age of 18 years, including goods bought from a duty-free shop and properly declared by him or her —

- (a) Perfume and toilet waters not exceeding 200ml;
- (b) Alcoholic beverages of a maximum of 4 litres which can include either of the following —
 - (i) 2 litres with an alcoholic volume exceeding 16% and 2 litres with an alcoholic volume of 16% or below; or
 - (ii) 4 litres with an alcoholic volume of 16% or below;
- (c) Cigarettes or tobacco products; not exceeding 200 cigarettes or 100 cigarillos or 50 cigars or 200 grams of any other tobacco product;
- (d) Other goods not exceeding SCR 5,000:

Provided that the goods in paragraph (a) to (d) are for the personal use or household use of the passenger and not for sale or for commercial purposes.

(2) Subject to this regulations, a remission of excise tax shall be granted in respect of the following goods, imported by a passenger below the age of 18 years, including goods bought from a duty-free shop and properly declared by him or her —

- (a) Perfumes and toilet waters not exceeding 200ml; and
- (b) Other goods not exceeding SCR3,000:

Provided that the goods in paragraph (a) and (b) are for the personal use or household use of the passenger and not for sale or for commercial purposes.

(3) Subject to this regulations, a remission of excise tax shall be granted in respect of the following goods, imported by a ship or airline crew, including goods bought from a duty-free shop and properly declared by him or her —

- (a) Alcoholic beverages not exceeding 1 litre;
- (b) Cigarettes not exceeding 200 cigarettes; and
- (c) Other goods not exceeding SCR1,500:

Provided that the goods in paragraph (a) to (b) are for the personal use or household use of the passenger and not for sale or for commercial purposes.

- (d) Ships and airline crew are entitled to remission under sub-regulations (3) on three occasions during a calendar year when travelling as a crew member
- (e) The remission provided in subregulation (3)(a) to (c) may be withdrawn at the discretion of the Commissioner of Customs for a period of up to 12 months where ship or airline crew fails to comply with any provision of the Customs Management Act or Regulations.
- (f) In addition to the application of subregulation (2) the Commissioner of Customs may impose any other penalty provided under the Customs Management Act or the Customs Management Regulations.

(4) Where an international traveller brings more quantity of any goods remitted under sub-regulation (1) to (3) it shall be liable to the applicable excise tax rate.

MADE this 21st day of December, 2023.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
