

S.I. 93 of 2024

EXCISE TAX ACT

(Act 27 of 2023)

**Excise Tax (Remission, Rebate and Refund) (Amendment)
Regulations, 2024**

In exercise of the powers conferred by section 84 of the Excise Tax Act, 2023, the Minister responsible for finance makes the following regulations —

Citation and commencement

1. These Regulations may be cited as the Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2024 and shall come into operation on 1st December, 2024.

Amendment of S.I 111 of 2023

2. The Excise Tax (Remission, Rebate and Refund) Regulations, 2023, is amended in regulation 23 —

(a) by repealing subregulation (1) (d) and substituting it with the following —

“(d) Other goods not exceeding SCR15, 000:”

(b) by repealing subregulation (2)(b) and substituting it with the following —

“(b) Other goods not exceeding SCR8,000:”

MADE this 21st day of November, 2024.

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