

S.I 55 of 2025

EXCISE TAX ACT, 2023

(Act 27 of 2023)

Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2025

In the exercise of the powers conferred by section 84 of the Excise Tax Act, 2023 (*Act 27 of 2023*), the Minister responsible for Finance hereby makes the following regulations —

Citation

1. These regulations may be cited as the Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2025.

Amendment of S.I. 111 of 2023

2. The Excise Tax (Remission, Rebate and Refund) Regulations, 2023 (hereinafter referred to as the principal regulations), is amended by inserting after regulation 11, the following new regulation —

“Remission of excise tax on motor vehicle imported by the authorities entrusted with the management of aerodromes in Seychelles

11A.(1) The authorities entrusted with the management of aerodromes in Seychelles shall be granted remission of excise tax on the vehicles imported or taken out of bond to be used solely on the airside.

(2) In order to obtain the excise tax remission on the importation of motor vehicle covered under sub regulation (1), an eligible applicant shall provide the Commissioner, a bill of entry certified by an authorised officer of the Ministry responsible for Transport specifying that the motor vehicle is required for the safe and efficient operations of aerodromes in Seychelles.

(3) A motor vehicle operating on the airside shall have an Airside Vehicle Identification Number which shall be approved by the Seychelles Airports Authority and shall be displayed prominently in the front and the rear area of the motor vehicle.

(4) If any of the motor vehicle, which has been granted excise tax remission under subregulation (1), is to be sold or otherwise disposed of, the tax remittance granted under subregulation (1) shall become payable and the Commissioner may at his or her discretion, authorise the payment of a lesser amount of tax than the amount allowed as tax rebate.

(5) For the purpose of determining the lesser amount of tax under subregulation (4), the Commissioner may take into account the depreciation of such goods from the date on which the tax was remitted:

Provided that the Commissioner may remit tax on any vehicle imported under the provisions of this regulation, if it is proved to the satisfaction of the Commissioner, that the motor vehicle has been damaged beyond economical repair as a result of an accident.”.

Amendment of regulation 18

3. Subregulation (2) of regulation 18 of the principal regulations is amended by repealing the words “Seychelles Civil Aviation Authority” and therefor substituting the words “Seychelles Airports Authority”.

MADE this 8th day of August, 2025

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