

S.I. 48 of 2026**EXCISE TAX ACT***(Act 27 of 2023)***Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2026**

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, 2026 and shall be deemed to have come into force from the 2nd day of June, 2026.

Amendment of SI 111 of 2023 as last amended by SI 55 of 2025

2. The Excise Tax (Remission, Rebate and Refund) Regulations 2023, is amended in regulation 20 by repealing subregulation (7) and substituting with the following —

“(7) The refund in terms of this regulation shall not exceed 37% of the applicable rate, provided that the fuel shall be purchased through a metred Seychelles Petroleum Company (SEYPEC) facility.”

Made this 2nd day of June, 2026.

**PIERRE LAPORTE
MINISTER OF FINANCE, ECONOMIC PLANNING,
TRADE AND INVESTMENT**
