

Government of the Republic of Seychelles
Ministry of Finance and Economic Development
Excise Tax Department
Circular No. 10/2017
Date: 28th December 2017



EXCISE TAX (AMENDMENT) ACT, 2017

to amend the Excise Tax Act (Cap 264)
Enacted by the President and the National Assembly
(Act 25 of 2017)

I hereby assent to this Act.

I assent



Danny Faure
President

28th December, 2017

AN ACT to amend the Excise Tax Act (Cap 264).

ENACTED by the President and the National Assembly.

1. This Act may be cited as the Excise Tax (Amendment) Act, 2017. Short title

Amendment
of Cap 264

2. The Excise Tax Act is hereby amended by inserting after section 22(3) the following subsection—

“(3A) The Minister may, in the public interest, by regulations—

- (a) grant a reduction or concession on the rate of tax on any of the goods specified in Schedule 1; or
- (b) grant exemption from payment of tax payable on any excisable goods”.

I certify that this is a correct copy of the Bill which was passed by the National Assembly on 19th December, 2017.



Mrs. Tania Isaac
Deputy Clerk to the National Assembly