

S.I. 90 of 2018

EXCISE TAX ACT

(Cap 264)

**Excise Tax (Fuel Exemptions and Concessions)
Regulations, 2018**

In exercise of the powers conferred by Section 22 (3A) of the Excise Tax Act, the Minister of Finance, Trade, Investment and Economic Planning, makes the following Regulations —

1. These Regulations may be cited as the Excise Tax (Fuel Exemptions and Concessions) Regulations, 2018 and shall come into effect on 1st January, 2019.

Citation and commencement

2. In these Regulations “Licenced Accommodation Operator” means a small or large hotel and self-catering establishment or a luxury villa licenced under the Licences (Accommodation, Catering and Entertainment Establishments) Regulations made under the Licences Act.

Interpretation

3. The entities specified in column (1) of Schedule 1 shall be eligible for exemption or concession of excise tax on fuel for the purpose specified in column (1), to the extent specified in column (3) and on fulfilling the conditions specified in column (2) thereof.

Entities eligible for fuel exemption or concessions under

4. The entities specified in column (1) of Schedule 2 shall be eligible for the exemption or concession of excise tax on fuel for the year specified in the headings of column (3) and (4), for purpose specified in column (1), to the extent specified in column (3) and (4) and on fulfilling the conditions specified in column (2) thereof.

Entities eligible for fuel concessions under Schedule 2

5. The exemption or concession under these Regulations applies to fuel purchased exclusively for the purpose of discharging the services described in column (1) of the Schedules specified in regulation 3 and 4.

Purpose of exemption or concessions

Endorsement of
concession

6. All requests for exemption or concession under these Regulations shall be endorsed by an authorised officer of the Seychelles Revenue Commission (SRC).

Repeal of
S.I. 27 of 2018

7. The Excise Tax (Fuel Exemptions/Concessions) Regulations, 2018 is hereby repealed.

SCHEDULE 1

PART I

	Type of Entities and Purpose of Exemption or Concession	Conditions	Exemption or Concession of Excise Duty
	(1)	(2)	(3)
1.	<p>Public bodies responsible for Public Transportation</p> <p><i>Fuel for the exclusive purpose of fuelling public buses which fares are controlled by the Government</i></p>	<p>Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p>	<p>100% of applicable rate</p>
2.	<p>Public bodies responsible for Island Development</p> <p><i>Fuel for the exclusive purpose of:</i></p> <p>(i) <i>fixed wing aircrafts for the transportation of staff, goods, supplies and equipment for operational purposes on islands managed by the Public Body.</i></p> <p>(ii) <i>fuelling vessels for the transportation of staff, goods, supplies and equipment for operational purposes on islands managed by the Public Body.</i></p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	<p>(i) 50% of applicable rate</p> <p>(ii) 50% of applicable rate</p>

3.	<p>Licensed Domestic Air Transport (Fixed Wing) Operator</p> <p><i>(i) Fuel for the exclusive purpose of fixed wing aircraft operating out of such aerodromes which are approved by the Seychelles Civil Aviation Authority for commercial purposes only</i></p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Receipts, proof of excursions from a log book or other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(c) Concessions shall be on a refund basis upon production of the documents specified above.</p>	<p>50% of applicable rate</p>
4.	<p>Fuel concessions under an approved agreement with the Government of Seychelles</p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p> <p>(c) Other terms and conditions as specified under the relevant agreement.</p>	<p><i>As specified under the relevant agreement</i></p>

5.	<p>Licensed Accommodation Operator</p> <p><i>Fuel for the exclusive purpose of electricity generation for the delivering of utility services for operational purpose of the licence accommodation.</i></p>	<p>(a) The licensed accommodation shall be in a location where it cannot be adequately supplied with electricity from the Public Utilities Corporation (PUC).</p> <p>(b) A sealed energy-meter shall be installed and data on specific fuel consumption shall be kept.</p> <p>(c) Fuel shall be purchased through a metered pump of Seychelles Petroleum Company Limited (SEYPEC).</p> <p>(d) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(e) Concessions shall be on a refund basis upon production of the documents specified above.</p>	50% of applicable rate
6.	<p>Licensed Ferry Services Operator (Cargo)</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for the transportation of goods by sea between islands in relation to an approved project.</i></p>	<p>(a) Refund will be furnished on receipts certified by the developer and the project manager.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	50% of applicable rate

7.	<p>Boat owners</p> <p><i>Fuel for the exclusive purpose of fuelling vessels undertaking commercial fishing activities (excluding shark fishing)</i></p>	<p>(a) A valid boat licence and certificate of registration issued by Seychelles Fishing Authority and the submission of a log book or receipts and claims book, detailing the fishing activities and any other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	100% of applicable rate
8.	<p>SFA</p> <p><i>Fuel bought for resale for the exclusive purpose of fuelling vessels undertaking commercial fishing activities (excluding shark fishing)</i></p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	100% of applicable rate

PART II

Type of Entities and Purpose of Exemption or Concession	Conditions	Rate of Concession payable
(1)	(2)	(3)
<p>Public bodies responsible for the supply of electricity</p> <p><i>Fuel for the exclusive purpose of :-</i></p> <p><i>(i) electricity generation for the supply of electricity which tariffs are controlled by the Government</i></p> <p><i>(ii) electricity generation for the supply of electricity for operational purposes on islands managed by a Public Body responsible for island development.</i></p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) A sealed Energy Meter shall be installed and data on specific fuel consumption shall be kept.</p> <p>(c) Fuel shall be purchased through a metered Seychelles Petroleum Companies Limited (SEYPEC).</p> <p>(d) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(e) Concessions shall be on a refund basis upon production of the documents specified above.</p>	<p>SCR0.50 per litre</p> <p>SCR0.50 per litre</p>

SCHEDULE 2

	Type of Entities and Purpose of Concession	Conditions	Concession of Excise Duty	Concession of Excise Duty
			From 1 st January, 2019 ending on 31 st December 2019	From 1 st January, 2020
	(1)	(2)	(3)	(4)
1.	<p>Operator of a Licenced Accommodation (other than on Mahe, Praslin and La Digue)</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for marine transportation of staff, goods, supplies and equipment for operational purposes</i></p>	<p>(a) A sealed energy meter shall be installed and data on specific fuel consumption shall be kept.</p> <p>(b) Fuel shall be purchased through a metered Seychelles Petroleum Company Limited (SEYPEC).</p> <p>(c) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(d) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate

2.	<p>Licensed Hire Craft Operator</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for commercial charters</i></p>	<p>(a) Receipts, proof of charters from a log book or other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate
3.	<p>Licensed Dive Centre/Dive Operator</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for ferrying of equipment, staff and clients for diving purposes.</i></p>	<p>(a) Receipts, proof of dives from a log book or other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate
4.	<p>Licensed Tour Operator (for licensed motor boats)</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for the ferrying of equipment, staff and clients for commercial tour operating purposes.</i></p>	<p>(a) Receipts, proof of excursions from a log book or other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate

5.	<p>Licensed Cruise Ship Operator (permanent & temporary)</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for the ferrying of equipment, staffs and clients for commercial charters</i></p>	<p>(a) Receipts, proof of excursions from a log book or other information as may be required by the Seychelles Revenue Commission shall be provided by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate
6.	<p>Licensed Yacht/Liveaboard Operator (temporary & permanent)</p> <p><i>Fuel for the exclusive purpose of fuelling vessels for the ferrying of equipment, staff and clients for commercial purposes</i></p>	<p>(a) Receipts, proof of excursions from a log book or other information as may be required by the Seychelles Revenue Commission shall be required by the licensee.</p> <p>(b) Concessions shall be on a refund basis upon production of the documents specified above.</p>	25% of applicable rate	0% of applicable rate

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7.	<p>A Licenced Helicopter Service Operator</p> <p><i>Fuel for the exclusive purpose of fuelling helicopters for commercial purposes only</i></p>	<p>(a) Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Receipts, proof of excursions from a log book or other information as may be required by the Seychelles Revenue Commission shall be required by the licensee.</p> <p>(c) Concessions shall be on a refund basis upon production of the documents specified above.</p>	12.5% of applicable rate	0% of applicable rate
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MADE this 21st day of December, 2018.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**