

S.I. 27 of 2018

EXCISE TAX ACT

(Cap 264)

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

In exercise of the powers conferred by Section 22 (3A) of the Excise Tax Act, the Vice-President acting as the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Fuel Exemptions/Concessions) Regulations, 2018.

Citation

2. The entities specified in column (1) of Schedules 1 and 2 to shall be eligible for exemptions or concessions of excise tax on fuel to the extent specified in column (3) on fulfilling conditions specified in column (2) thereof.

Entities eligible
for fuel
concession

3. The exemptions or concessions apply to fuel purchased exclusively for the purpose of discharging the services described in column (1) of the schedules specified in regulation 2.

Purpose of
concession

4. All requests for exemptions or concession under these regulations shall be endorsed by an authorised officer of the Seychelles Revenue Commission.

Endorsement
of concession**SCHEDULE 1**

	Entities (1)	Conditions (2)	Exemptions/Concessions (3)
1.	Public Transportation <i>Fuel for the exclusive purpose of fueling public buses which fares are controlled by the Government</i>	Fuel receipts or other information as may be required by the Seychelles Revenue Commission.	100% of applicable rate

2.	<p>Companies mandated by Government to undertake development activities on outer islands</p> <p><i>Fuel for the exclusive purpose of:</i></p> <p>(i) <i>fixed wing aircrafts for the transport of staff, goods, supplies and equipment for operational purposes on islands managed by a Development Company</i></p> <p>(ii) <i>fueling vessels for ferrying of staff, goods, supplies and equipment for operational purposes on islands managed by a Development Company</i></p>	<p>Fuel receipts or other information as may be required by the Seychelles Revenue Commission.</p> <p>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>Air Transportation</p> <p>Domestic Operations</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>Helicopter Services by a Licensed Operator</p> <p>(ii) <i>Fuel for the exclusive purpose of fueling 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.</p> <p>(c) Concessions shall be on a refund basis upon production of the documents specified above</p> <p>Same as (a), (b) and (c) above</p>	<p>50% of applicable rate</p> <p>25% of applicable rate</p>

	Entitles	Conditions	Concession Rate Payable
	(1)	(2)	(3)
	Public Utilities Fuel for the exclusive purpose of :-	Fuel receipts or other information as may be required by the Seychelles Revenue Commission,	
	(i) electricity generation for the delivering of public utility services which tariffs are controlled by the Government	A sealed Energy Meter shall be installed and data on specific fuel consumption shall be kept Fuel must be purchased through a metered SEYPEC PUMP.	SCR0.50 per litre
	(ii) electricity generation for the delivering of utility services for operational purposes on islands managed by a Development Company.	Fuel receipts or other information as may be required by the Seychelles Revenue Commission, Concessions shall be on a refund basis upon production of the documents specified above	SCR0.50 per litre

Repeal of
S.I. 26 of 2010

5. The Excise Tax (Fuel) Regulations, 2010 is hereby repealed.

MADE this 20th day of April, 2018.

VINCENT MERITON
VICE-PRESIDENT

4.	Fuel concessions under a signed agreement with Government of Seychelles	Fuel receipts or other information as may be required by the Seychelles Revenue Commission. Concessions shall be on a refund basis upon production of the documents specified above.	<i>As specified under the respective agreement</i>
5.	Licensed Accommodation <i>Fuel for the exclusive purpose of</i> <ul style="list-style-type: none"> Electricity generation for the delivering of utility services for operational purposes. fueling vessels for ferrying of staff, goods, supplies and equipment for operational purposes 	The licensed accommodation must be in a location where it cannot be adequately supplied with electricity from PUC A sealed Energy Meter shall be installed and data on specific fuel consumption shall be kept Fuel must be purchased through a metered SEYPEC PUMP. Fuel receipts or other information as may be required by the Seychelles Revenue Commission. Concessions shall be on a refund basis upon production of the documents specified above.	(i) 50% of applicable rate (ii) 50% of applicable rate
6.	Licensed Hire craft operator <i>Fuel for the exclusive purpose of fueling vessels for commercial charters</i>	Receipts, proof of charters from a log book or other information as may be required by the Seychelles Revenue Commission shall be required by the licensee. Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate

7.	Licensed Dive Centre/Dive Operator <i>Fuel for the exclusive purpose of fueling vessels for ferrying of equipment, staff and clients for diving purposes.</i>	Receipts, proof of dives from a log book or other information as may be required by the Seychelles Revenue Commission shall be required by the licensee. Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate
8.	Licensed Tour Operator (for licensed motor boats) <i>Fuel for the exclusive purpose of fueling vessels for ferrying of equipment, staff and clients for commercial tour operating purposes</i>	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. Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate
9.	Licensed Cruise Ship Operator (permanent & temporary) <i>Fuel for the exclusive purpose of fueling vessels for ferrying of equipment, staffs and clients for commercial charters</i>	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. Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate
10.	Licensed Ferry Services Operator (Cargo) <i>Fuel for the exclusive purpose of fueling vessels for ferrying of goods to inner and outer on islands.</i>	Refund will be furnished on receipts certified by the developer and the Project manager Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate

11.	Licensed Yacht/Liveboard Operator (temporary & permanent) <i>Fuel for the exclusive purpose of fueling vessels for ferrying of equipment, staff and clients for commercial purposes</i>	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. Concessions shall be on a refund basis upon production of the documents specified above.	50% of applicable rate
12.	Boat owners <i>Fuel for the exclusive purpose of fuelling vessels undertaking commercial fishing activities (Excluding shark fishing)</i>	A valid boat license 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 required by the licensee. Concessions shall be on a refund basis upon production of the documents specified above or as required by the Seychelles Revenue Commission.	100% of applicable rate
13.	SFA Fuel bought for resale for the exclusive purpose of fuelling vessels undertaking commercial fishing activities (Excluding shark fishing)	Fuel receipts or other information as may be required by the Seychelles Revenue Commission.	100% of applicable rate