

**S.I. 104 of 2020****EXCISE TAX ACT***(Cap 264)***Excise Tax (Fuel Exemptions and Concessions)  
(Amendment) Regulations, 2020**

In exercise of the powers conferred by Section 22(3A) of the Excise Tax Act, the Minister responsible for Finance, hereby makes the following regulations —

**1.** These regulations may be cited as the Excise Tax (Fuel Exemptions and Concessions) (Amendment) Regulations, 2020. Citation

**2.** The Excise Tax (Fuel Exemptions and Concessions) Regulations, 2018 is hereby amended by inserting, after item 7 of Schedule 2, the following — Amendment of  
S.I. 90 of 2018

	Entities	Conditions	Concession of Excise Duty	Concession of Excise Duty
			From 1 <sup>st</sup> September, 2020	From 1 <sup>st</sup> January, 2021
	(1)	(2)	(3)	(4)
<b>8.</b>	<p><b>Licenced Ferry Services Operator (Passenger)</b></p> <p>Fuel used in the Licenced ferry vessels which transport passengers by sea between islands.</p>	<p>(a) Receipts of Fuel purchased or other information as may be required by the Seychelles Revenue Commission.</p> <p>(b) Concession shall be on a refund basis upon production of the documents specified above.</p>	50% of applicable rate	0% of applicable rate

**MADE this 24th day of August, 2020.**

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

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