

S.I. 3 of 2024**EXCISE TAX ACT, 2023***(Act 27 of 2023)***Excise Tax (Remission, Rebate and Refund) (Amendment)
Regulations, 2024**

In exercise of the powers conferred by section 84 of the Excise Tax Act, the Minister responsible for finance makes the following regulations —

Citation

1. These regulations may be cited as the Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2024.

Amendment of regulation 15

2. The Excise Tax (Remission, Rebate and Refund) Regulations, 2023 published in Statutory Instrument 111 of 2023 are amended in regulation 15 by repealing sub regulations (1) and (2) and substituting them as follows —

“(1) Entity delivering scheduled public bus services subject to control of fares by the Government shall be granted rebate of excise tax on fuel purchased by the entity, subject to such conditions as the Commissioner may fix.

(2) Fuel purchased by an entity delivering public bus services, subject to control of fares by the Government, is entitled to 100% rebate of the applicable excise tax.”

MADE this 10th day of January, 2024.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
