

**S.I. 48 of 2026****EXCISE TAX ACT***(Act 27 of 2023)***Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2026**

In exercise of the powers conferred by section 84 of the Excise Tax Act 2023, the Minister responsible for Finance makes the following regulations —

**Citation and commencement**

1. These Regulations may be cited as the Excise Tax (Remission, Rebate and Refund) (Amendment) Regulations, 2026 and shall be deemed to have come into force from the 2<sup>nd</sup> day of June, 2026.

**Amendment of SI 111 of 2023 as last amended by SI 55 of 2025**

2. The Excise Tax (Remission, Rebate and Refund) Regulations 2023, is amended in regulation 20 by repealing subregulation (7) and substituting with the following —

“(7) The refund in terms of this regulation shall not exceed 37% of the applicable rate, provided that the fuel shall be purchased through a metred Seychelles Petroleum Company (SEYPEC) facility.”

**Made this 2<sup>nd</sup> day of June, 2026.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, ECONOMIC PLANNING,  
TRADE AND INVESTMENT**

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