

**S.I. 52 of 2023**

ENVIRONMENT PROTECTION ACT

*(Act 18 of 2016)*

**Environment Protection (Tourism Environmental Sustainability Levy)  
Regulations, 2023**

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**S.I. 52 of 2023**

## ENVIRONMENT PROTECTION ACT, 2020

*(Act 4 of 2020)***Environment Protection (Tourism Environmental Sustainability Levy) Regulations, 2023**

In Exercise of the powers conferred by section 80(1)(b) of the Environment Protection Act, 2016 the Minister responsible for the environment makes the following regulations —

**Citation and commencement**

1. These Regulations may be cited as the Environment Protection (Tourism Environmental Sustainability Levy) Regulations, 2023 and shall come into operation on the 1<sup>st</sup> August, 2023.

**Administration of Regulations**

2.(1) The Commissioner General shall administer these Regulations.

(2) For the purpose of subregulation (1), these Regulations shall be considered as a revenue law as defined in section 2 of the Revenue Administration Act, 2019.

**Interpretation**

3. In these Regulations, unless the context otherwise requires —

“accommodation establishment” means a guesthouse, hotel or self-catering establishment licensed under the Licenses (Accommodation, Catering and Entertainment) Regulations, 2001 and includes a yacht;

“Commission” means the Seychelles Revenue Commission established under section 3 of the Seychelles Revenue Commission Act, 2009;

“Commissioner General” means the Commissioner General appointed under section 4 of the Seychelles Revenue Commission Act, 2009;

“guest” means a person who uses the facilities of an accommodation establishment in exchange for a financial consideration;

“island resort” has the same meaning as defined in section 2 of the Tourism Development Act, 2019;

“large accommodation establishment” means an accommodation establishment having more than 50 rooms

“levy” means the tourism environmental sustainability levy imposed under regulation 4;

“medium accommodation establishment” means an accommodation establishment having rooms between 25 to 50;

“resident person” means an individual —

- (i) who resides in Seychelles; or
- (ii) whose domicile is in Seychelles unless the person has a permanent place of abode outside Seychelles;

“return” means a return required to be furnished under these Regulations;

“self-assessment” means an assessment made by a taxpayer of the amount of revenue payable for the revenue period to which the return relates, being that amount as set up in the return;

“small accommodation establishment” means an accommodation establishment having rooms between 1 to 24.

“yacht” means a vessel designed to accommodate clients and equipped with all living facilities and essentials available on-board to sail.

### **Imposition and liability for levy**

4.(1) Subject to subregulation (2), a levy shall be imposed on every guest in an accommodation establishment at the rates and classification as specified in Schedule I.

(2) A citizen of Seychelles, resident person, airline cabin crew, yacht crew and a child of 12 years and below is exempted from payment of the levy under subregulation (1).

### **Collection of levy and filing of return**

5.(1) The levy under regulation 4 shall be collected by the accommodation establishments from the guest who occupies an accommodation establishment regardless of who makes the reservation or is responsible for the payment of stay.

(2) An accommodation establishment or any other person, on behalf of the accommodation establishment, shall not collect any amount as commission or otherwise over and above the levy and any agreement for collection of any such amount shall be void.

(3) The levy collected under subregulation (1) shall be remitted to the Commissioner General on or before the 21<sup>st</sup> day of the month following the month in which the levy is collected and the accommodation establishment shall file a return as prescribed under Schedule II.

(4) An accommodation establishment that files a return under subregulation (3) shall be treated as having made a self-assessment of the levy payable for the month as specified in the return.

### **Notification of levy**

6. The accommodation establishment shall notify the guests of the

requirement for the payment of the levy under these Regulations and shall be listed in the invoice for the guests.

### Keeping of accounts and records

7.(1) Every accommodation establishment shall keep a register for collecting the levy containing the following details —

- (a) name and age of the guest;
- (b) check-in and check-out dates;
- (c) documents as proof of exempted guests;
- (d) amount collected from each guest; and
- (e) any other documents for determining the levy payable for any payment period.

(2) The register under subregulation (1) shall be maintained either in English, French or Creole.

(3) The accounts, documents or other records kept under these Regulations shall be retained for a period of seven years.

## SCHEDULE I


*(Regulation 4)*

### Tourism Environmental Sustainability Levy - Rates based on classification

Classifications	Rate (SCR)
(1)	(2)
Small accommodation establishments	25.00 per person, per night
Medium accommodation establishments	75.00 per person, per night
Large accommodation establishments, Yachts, Island resorts	100.00 per person, per night

**SCHEDULE II**

*(Regulation 5)*

		SRC/TEL/R-2023
Tourism Environment Sustainability Levy <b>Tourism Environmental Sustainability Levy Regulations, 2023</b>		
<b>Month:</b>	<b>Taxpayer's Name:</b>	
<b>Year:</b>	<b>Trading Name:</b>	
<i>Notes for exemptions</i> *Residents and Citizens of Seychelles *Airline and yacht crew members *Children of 12 years and below	<b>TIN:</b>	
	<b>Payment Advice Number:</b>	
<b>DECLARATIONS</b>		
I _____ (full name) declare that the particulars provided on this form are true and correct. I also affirm that I am authorised to make declaration.		
<b>Signature:</b>	<b>Date:</b>	
<b>*Note</b> Small accommodation establishments means-having rooms between 1-24. Medium accommodation establishments means-having rooms between 25-50. Large accommodation establishments means- having rooms more than 50.		

**MADE this 28<sup>th</sup> day of July, 2023.**

**FLAVIEN JOUBERT  
MINISTER OF AGRICULTURE,  
CLIMATE CHANGE AND ENVIRONMENT**

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