

## S.I. 26 of 2010

## EXCISE TAX ACT

(Act 25 of 2009)

**Excise Tax (Fuel) Regulations, 2010**

In exercise of the power conferred by section 22(1) of the Excise Tax Act, the Minister of Finance hereby makes the following Regulations—

1. These Regulations may be cited as the Excise Tax (Fuel) Regulations, 2010 and shall be deemed to have come into operation on 1st January, 2010.

Citation

2.(1) Fuel purchased by an entity delivering scheduled public bus services and which is subject to control of fares by the Government is exempt from trades tax.

Exemption for bus services

(2) The exemption applies to fuel purchased exclusively for the purpose of discharging the services described in subregulation (1).

(3) All requests for exemption under this regulation shall be endorsed by an officer of the Ministry responsible for Finance authorised in that behalf.

3.(1) Fuel purchased by an entity delivering public utility services and subject to control of charges by the Government is subject to R0.50 per litre excise tax.

Concession for public utilities

(2) The tax concession applies to fuel purchased exclusively for the purpose of discharging the services described in subregulation (1).

(3) All requests for excise tax concessions under this

regulation shall be endorsed by an officer of the Ministry responsible for Finance authorised in that behalf.

**MADE this 11th day of March, 2010.**

**DANNY FAURE**  
**MINISTER OF FINANCE**

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