

S.I. 56 of 2025

VALUE ADDED TAX ACT

(Cap. 244)

Value Added Tax Act (Amendment of Schedules) Regulations, 2025

In the exercise of the powers conferred by paragraph (c) of subsection (1) of section 52 of the Value Added Tax Act (*Cap. 244*), the Minister responsible for Finance makes the following regulations —

Citation

1. These regulations may be cited as the Value Added Tax Act (Amendment of Schedules) Regulations, 2025.

Amendment of First Schedule

2. The First Schedule of the Value Added Tax Act is amended in paragraph 25 of PART I-IMPORTS, by repealing the words “Seychelles Civil Aviation Authority” and therefor substituting the words “Seychelles Airports Authority”.

Amendment of Second Schedule

3. The Second Schedule of the Value Added Tax Act is amended in subparagraph (p) of paragraph 1, by repealing the words and figures “Seychelles Civil Aviation Authority Act, 2005;” and therefor substituting the words and figures “Seychelles Airports Authority Act, 2024;”.

MADE this 8th day of August, 2025.

**AHMED AFIF
VICE PRESIDENT/
MINISTER FOR FINANCE
NATIONAL PLANNING AND TRADE**
