

S.I. 90 of 2025

ENVIRONMENT PROTECTION ACT, 2016

(Act 18 of 2016)

**Environment Protection (Tourism Environmental Sustainability Levy)
(Amendment) Regulations, 2025**

Arrangement of Regulations

Regulations

1. Citation and commencement
2. Amendment of Regulations 4 of S.I. 52 of 2023
3. Repeal and substitution of Schedules I and II

S.I. 90 of 2025

ENVIRONMENT PROTECTION ACT, 2016

(Act 18 of 2016)

**Environment Protection (Tourism Environmental Sustainability Levy)
(Amendment) Regulations, 2025**

In exercise of the powers conferred by section 80(1)(b) of the Environment Protection Act, 2016, the Minister responsible for Environment, Climate, Energy, and Natural Resources, hereby makes the following Regulations —

Citation and commencement

1. These Regulations may be cited as the Environment Protection (Tourism Environmental Sustainability Levy) (Amendment) Regulations, 2025 and shall come into operation on the 1st day of January, 2026.

Amendment of regulation 4 of S.I.52 of 2023

2. Regulation 4(1) of the Environment Protection (Tourism Environmental Sustainability Levy) Regulations, 2023 (hereinafter referred to as the “principal regulations”) is amended by inserting after the words “accommodation establishment” the words “except small accommodation establishments”.

Repeal and substitution of Schedule I and II

3. Schedule I and II of the principal regulations are repealed and substituted therefor the following Schedules —


SCHEDULE I

(Regulation 4)

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

Classifications	Rate (SCR)
(1)	(2)
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)

 Seychelles Revenue Commission		SRC/TEL/R-2023
Tourism Environmental Sustainability Levy Tourism Environmental Sustainability Levy Regulations, 2023		
Month:	Taxpayer's Name:	
Year:	Trading Name:	
Notes for exemptions *Residents and Citizens of Seychelles *Airline and yacht crew members *Children of 12 years and below	TIN:	
	Payment Advice Number:	
Classification of accommodation establishment:	<input type="checkbox"/> Medium <input type="checkbox"/> Large/Yacht/Island Resort	
Total number of guests:		
No. of guests exempted from the levy:		
No. of nights for guest subject to the levy:		
Applicable rate per person per night:	<input type="checkbox"/> Medium(SCR75) <input type="checkbox"/> Large/Yacht/Island Resort (SCR100)	
Levy collected:		
DECLARATIONS		

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.

Signature:

Date:

***Note**

Medium accommodation establishments means - having rooms between 25-50.

Large accommodation establishments means - having rooms more than 50.

Made this 24th day of November, 2025.

Marie-May Alice Jeremie
Minister for Environment, Climate, Energy, and Natural Resources
