

What's Changing?



Seychelles  
Revenue  
Commission

# ENVIRONMENTAL TOURISM SUSTAINABILITY LEVY

## UPDATE EFFECTIVE 1 JANUARY 2026

**SMALL ACCOMMODATIONS ESTABLISHMENT (1-24 ROOMS)  
WILL NO LONGER BE REQUIRED TO COLLECT AND PAY THE LEVY  
TO SRC**

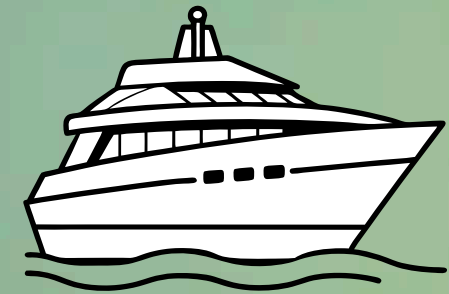
*S.I. 90 of 2025 - Environment Protection (Tourism  
Environmental Sustainability Levy) (Amendment)  
Regulations, 2025*



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# Who Shall Still Collect the Levy?

# TOURISM LEVY RATES



- Medium accommodation establishments (24–50 rooms): SCR 75
- Large accommodation establishments (51+ rooms): SCR 100
- Yachts & Island Resorts: SCR 100

Levy will remain applicable per person, per night

**MEDIUM AND LARGE ACCOMMODATION ESTABLISHMENTS, YACHTS, AND ISLAND RESORTS WILL CONTINUE TO COLLECT THE TOURISM ENVIRONMENTAL SUSTAINABILITY LEVY AT AFOREMENTIONED RATES.**



Who's exempted ?

# LEVY EXEMPTIONS

The levy is NOT applicable to:

- Seychellois citizens
- Resident persons
- Airline & yacht crew
- Children aged 12 years & below



Important Notice for Taxpayers

# LEVY FILING REMINDER & PAYMENT



- Must be submitted by using the revised dedicated return form
- Must be filed and payed on or before the 21<sup>st</sup> of the following applicable month
- Late filing and payment of levy may result in penalties

**TOURISM ACCOMMODATION ESTABLISHMENTS  
REQUIRED TO COLLECT THE LEVY MUST FILE THEIR  
RETURN AND PAY ON OR BEFORE THE 21ST OF THE  
FOLLOWING APPLICABLE MONTH.**

Need Help? Contact SRC

# WE'RE HERE TO HELP



- Email: [advisory.center@src.gov.sc](mailto:advisory.center@src.gov.sc)
- Phone: 429 3737
- Forms available at SRC offices & online

**FOR GUIDANCE OR CLARIFICATION ON THE TOURISM ENVIRONMENTAL SUSTAINABILITY LEVY, CONTACT THE SEYCHELLES REVENUE COMMISSION ADVISORY OFFICE**