



**Ministry of Finance, National
Planning and Trade
Liberty House, P.O Box 313/Victoria/ Mahé, Seychelles**

Press Release

Thursday 27th July, 2023

Tourism Environmental Sustainability Levy to come into force on 01st August, 2023

The Tourism Environmental Sustainability Levy will come into force on 01st August, 2023, as per the structure announced by the Ministry of Finance, National Planning and Trade in a press release issued on 13th July, 2023.

The levy will be charged on a three-tiered basis, whereby;

- small tourism accommodations (1-24 rooms) will be required to charge visitors SR 25.00 per person per night,
- medium tourism accommodations (25-50 rooms) SR 75.00 per person per night, and
- large tourism accommodations (51 rooms and above), yachts and island resorts SR 100.00 per person per night. Island resorts relate to establishments based on any island other than Mahe, Praslin, La Digue or Cerf Island and as defined in the Tourism Development Act 2019.

Establishments will charge and collect this levy from the visitors.

The Levy is NOT to be incorporated in the establishments' prices. Instead, they are required to include it on the visitor's invoice as the Tourism Environmental Sustainability Levy.

The establishments will then be required to remit these funds to Seychelles Revenue Commission (SRC) on a monthly basis. The levy amount shall not be considered as part of the turnover of a business for the purpose of determining Business Tax, Value Added Tax (VAT), Accommodation Turnover Tax or Tourism Marketing Tax (TMT).

It is to be noted that the Levy will NOT be applicable to citizens and residents of Seychelles, children of 12 years and below (visitors), airline and yacht crew members.

Proceeds from the Levy would add on to the country's efforts to enhance, rehabilitate and protect its natural environment.

To note, the Tourism Environmental Sustainability Levy was first announced during the 2023 budget speech, delivered by the Minister for Finance, National Planning and Trade, Naadir Hassan, before the National Assembly on 04th November, 2022.

Following the budget address, three separate consultative meetings were held with tourism stakeholders. On Mahe, the meeting was held on 30th January, Praslin on 03rd February and La Digue on 04th February. These were followed by further meetings with the Seychelles Hospitality & Tourism Association (SHTA).

The Regulations governing the Tourism Environmental Sustainability Levy will be gazetted on Friday 28th July, 2023.

END