

Seychelles

## International Trade Zone Act

Act 8 of 1995

Legislation as at 30 June 2012

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# Seychelles

## International Trade Zone Act

### Act 8 of 1995

Commenced on 1 July 1995

*[This is the version of this document as it was at 30 June 2012 to 19 December 2018.]*

#### Part I – Preliminary

##### 1. Short title

This Act may be cited as the International Trade Zone Act.

##### 2. Interpretation

In this Act—

"**Authority**" means the Authority referred to in [section 5](#);

"**concessions**" means the concessions specified in the regulations;

"**deal with**", in relation to goods, means manufacture, assemble, grade, pack, repack, label, relabel, bulk break, tranship or sell;

"**goods**" includes animal, bird, fish, plant and all kinds of movable property;

"**international trade zone**" means an area declared as such under [section 3](#) and such zone may be a single- enterprised zone or a zone where more than one business is carried on;

"**licence**" means a licence issued under this Act;

"**premises**" includes—

- (a) a place, whether enclaved or built upon or not;
- (b) a part of premises;

"**single-enterprised zone**" means a zone restricted to a single business;

"**zone**" means an international trade zone.

#### Part II – International trade zone

##### 3. Declaration of international trade zone

- (1) The Minister may, by notice in the *Gazette*, declare an area in Seychelles to be an international trade zone and the notice shall define the boundaries of the zone.
- (2) Subject to this Act, the laws specified in the Schedule shall not apply to the extent specified in the Schedule to a zone.
- (3) Subject to this Act, goods brought into, or services provided to a person in any place in Seychelles, other than a zone, from a zone shall be deemed to be goods imported into, or services provided from, a place outside Seychelles.
- (4) Subject to this Act, goods brought into a zone, or services provided to a person carrying on a business in a zone in respect of that business, from any place in Seychelles, other than a zone,

shall be deemed to be goods exported, or services provided to, a place outside Seychelles, from Seychelles.

- (5) Goods moving from one zone to another zone or from one zone for the purposes of being exported to a foreign country shall not, while in transit through any other part of Seychelles, be treated as goods which have been imported into Seychelles under subsection (3).
- (6) A person shall not carry on a retail trade within a zone without the written permission of the Authority.
- (7) For the purposes of ensuring an effective control of the movement of persons, vehicles, goods or services to or from a zone for the purposes of this Act, the Authority shall ensure that a zone is properly enclosed and shall determine the appropriate entry and exit points of the zone.

#### 4. Restriction of access to zone

- (1) A person shall not, unless the person is—
  - (a) the holder of a licence to carry on business in a zone;
  - (b) a person authorized under this Act;
  - (c) an agent or employee of the holder of a licence referred to in paragraph (a) or has otherwise been engaged by the holder of a licence to carry out any work on or in respect of the holder's premises in the zone;
  - (d) authorised in writing by the Authority,enter or remain in a zone.
- (2) A person shall not, except in the case of an emergency, enter or leave a zone other than that at the entry or exit point determined by the Authority under [section 3](#).
- (3) The Authority or an officer or agent of the Authority, the Comptroller of Trades Tax Import or an officer authorised by the Comptroller of Trades Tax Import or a police officer may, without a warrant, stop and search a person, vehicle or vessel entering or leaving a zone and seize and detain any goods found on the person, vehicle or vessel and reasonably suspected of being brought into or taken out of the zone in contravention of this Act.
- (4) The Authority may issue passes for access to a zone.

### Part III – Authority

#### 5. International trade zone authority

- (1) There shall be an Authority which shall be responsible for—
  - (a) the regulation and control of all activities carried on in a zone;
  - (b) the promotion and development of international trade zones and of activities carried on in these zones;
  - (c) where the Authority is the owner or has the management of a zone, the provision of infrastructural, storage and ancillary facilities to persons carrying on business in the zone.
- (2) The Authority shall, for the purposes of this Act, be—
  - (a) a person designated by the Minister by notice published in the *Gazette*; or
  - (b) a body corporate constituted under subsection (3).
- (3) The Minister may, by Order published in the *Gazette*, constitute an Authority which shall be a body corporate consisting of such number of persons as may be specified in the Order.

- (4) An Order made under subsection (3) may provide for the name, registered address, meetings, finance, staff, administration, management and any other matter necessary for carrying out the functions of the Authority.
- (5) Where under subsection (2)(a) the Minister designates an individual as the Authority, the Minister shall, where the Authority does not have the necessary staff, office accommodation and other matter necessary for carrying out the functions of the Authority, so provide the Authority.

## Part IV – Licence

### 6. Licence

- (1) A person shall not carry on business in a zone unless the person holds a licence under this Act.
- (2) An application for a licence shall be made to the Authority in the form approved by the Authority.
- (3) The Authority may, before processing an application for a licence, call on an applicant to supply it with such further information as the Authority may require for the purpose of deciding on the application.
- (4) The holder of a licence shall be entitled to the relevant concessions specified in the licence.
- (5) The holder of a licence shall not transfer the licence without the prior written approval of the Authority.
- (6) The fees specified in the regulations are payable in respect of the matter so specified.
- (7) A licence is valid for the period specified in the licence unless—
  - (a) it is earlier revoked under section 7; or
  - (b) the holder fails to pay the annual or other fees specified in the regulations in respect thereof.
- (8) Where a person fails to pay the annual or other fee in respect of a licence, the licence shall cease to be valid on the day next following the day on which the fee becomes due and payable.
- (9) The Authority shall keep a register of licences.

### 7. Revocation of licence

- (1) The Authority may revoke a licence where the holder of the licence—
  - (a) fails, within the time specified in the licence or, where no such time is specified, a reasonable time, to carry on the business in respect of which the holder was issued a licence;
  - (b) contravenes this Act or a condition attached to a licence;
  - (c) ceases to carry on the business in respect of which the holder was issued a licence.
- (2) Where the Authority revokes a licence under subsection (1)—
  - (a) it shall, by notice in writing, inform the person who was the holder of the licence accordingly; and
  - (b) the person shall, forthwith upon being informed under paragraph (a), cease to carry on the business in respect of which the licence was issued.
- (3) The person whose licence has been revoked may, within 10 days after the date of the service of the notice under subsection 2(a), make written representation to the Authority.
- (4) The Authority shall, as soon as practicable BUT IN ANY event NOT LATER THAN 28 days after receiving the representation under section (3), consider any representation made under that subsection and decide whether to confirm or rescind its decision to revoke the licence.

- (5) The Authority may, under subsection (4), rescind the revocation of a licence subject to conditions.

## 8. Appeal

- (1) A person who is aggrieved by the decision of the Authority under section 7(4) may, within 15 days after a decision of the Authority, appeal to the Supreme Court against the decision.
- (2) The Chief Justice may make rules in connection with an appeal under this section.

## Part V – Miscellaneous

### 9. Books, records and samples

- (1) The holder of a licence shall—
  - (a) keep proper and sufficient records to the satisfaction of the Authority;
  - (b) permit an employee or agent of the Authority or any other person authorised in writing by the Authority at all reasonable times to inspect and take copies or extract from the records kept under paragraph (a) and have access to any premises owned by or under the control of the holder of a licence and used for or in connection with the business which is the subject of the licence.
- (2) Notwithstanding any other written law, no person other than an employee or agent of the Authority or any other person authorised in writing by the Authority or a police officer not below the rank of Inspector may enter any premises owned by or under the control of the holder of a licence and used for or in connection with the business which is the subject of the licence for the purposes of a written law.
- (3) Subsection (1)(b) shall have effect and a person who may, under subsection (2), enter any premises owned by or under the control of the holder of a licence may do so—
  - (a) in the case of a person authorised by the Authority, in accordance with the authorisation;
  - (b) in any other case, for the purposes of the written law under which the person is acting, notwithstanding [section 3\(2\)](#) and the Schedule.

### 10. Secrecy

The Authority or any member, officer or employee of the Authority and every person authorised under this Act or any other written law to have access to any document, record or information in respect of a business which is being carried on in a zone shall not divulge any such information or produce any such document or record except in accordance with this Act or any other written law or an order of the court.

### 11. Sale to domestic market

- (1) The Authority may, with the prior approval of the Minister responsible for Finance, authorize the holder of a licence to export goods or services covered by the licence for up to an amount or value prescribed to a person or institution in any part of Seychelles which is outside a zone.
- (2) An authorization under subsection (1) may be subject to such reasonable conditions as the Authority may impose.

### 12. Exclusion of goods imported into a zone

The Authority may, in a licence or generally by a notice published in the *Gazette*, prohibit the importation of any goods or services or any class or category of goods or services into a zone.

### 13. Offences

- (1) A person who—
  - (a) contravenes this Act or, without a reasonable excuse, a condition of a licence;
  - (b) refuses or fails to furnish any information or produce any record or document or furnishes any information or produces a record or document which is false or misleading in a material particular under this Act;
  - (c) obstructs an employee or agent of the Authority or an person authorised under this Act to have access to the records or premises of the holder of a licence or to examine or take sample of any goods, machinery or by-product of a business which is the subject of a licence in the performance of their functions under this Act,  
commits an offence and is liable on conviction to a fine of R50,000 and to imprisonment for 5 years.
- (2) Without prejudice to the penalty under subsection (1), a person who has been convicted of an offence under the subsection shall be liable to pay any duty, tax or fees in connection with the offence which the person would have been liable to pay under this Act or any other written law.

### 14. Regulations

- (1) The Minister may make regulations for the purposes of this Act and without prejudice to the generality of the foregoing may, by regulations—
  - (a) amend the Schedule;
  - (b) prescribe fees payable in respect of a licence;
  - (c) prescribe conditions for a licence;
  - (d) prescribe any matter required to be prescribed under this Act.
- (2) Where the Minister by regulations amend the Schedule or any regulations, the amendment shall not operate to the disadvantage of a person who is the holder of a licence at the time of the coming into effect of the regulations in connection with any concession enjoyed by the holder of the licence at the time.

**Schedule (Section 3(2))**  
**Non-applicability certain legal provisions**

	A		B
	Written law		Extent of non-applicability
1.	Immovable Property (Transfer Restriction) Act	1.1	Section 4, in so far as it prohibits a non-Seychelles from purchasing or leasing immovable property in Seychelles or entering into an agreement to purchase or lease immovable property, shall not apply to the holder of a licence in respect of immovable property situate in a zone;
		1.2	Section 13, in so far as it prohibits the purchase or acquisition by a non-Seychellois of shares in a company which owns immovable property or rights therein in Seychelles, shall not apply to the purchase or acquisition of shares in a company which is the holder of a licence and which owns immovable property or rights therein situate in a zone.
2.	Business Tax Act	2	In respect of the business which is the subject of the licence of the holder of a licence, the whole Act
3.	Trades Tax Act	3.1	In respect of goods imported into a zone for use by the holder of a licence in respect of the



			business which is the subject of the licence, the whole Act;
		3.2	In respect of goods dealt with or services provided by the holder of a licence from a zone to a place outside Seychelles as part of the business which is the subject of the licence, the whole Act;
4.	Social Security Act	4.	In respect of the holder of a licence as an employer or the director or an employee of the holder of the licence, the whole Act;
5.	Seychelles Pensions Scheme Act	5.	The whole Act;
6.	Repealed.	6.	Repealed
7.	Licences Act	7.	The whole Act.
8.	International Business	8.1	Section 5(1)(a), in so far as Companies Act it prohibits an international business company from carrying on business in Seychelles so long as the business is carried on in a zone in accordance with this Act.
		8.2	Section 5(1)(b), in so far as it prohibits an international business company from owning an interest in immovable property situated in Seychelles or leasing immovable property situated in Seychelles otherwise than as referred to in section 5(2)(e) of that Act so long as the

			immovable property or the immovable property to which the interest or lease relates is a zone or situated in a zone.
9.	Employment Act	9.	The whole Act.
10.	Stamp Duty Act	10.	The whole Act.
11.	Control of Rent and Tenancy Agreements Act	11.	The whole Act

[Note to 1996 ed: Item 4 of the Schedules has since 31st December, 1996 been amended by [SI 22 of 1997.](#)]