

Seychelles

Value Added Tax Act Chapter 244

Legislation as at 8 November 2017

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Seychelles

Value Added Tax Act

Chapter 244

Commenced on 1 January 2013 by [Value Added Tax Act, 2010 \(Commencement\) Notice, 2012](#)

[This is the version of this document as it was at 8 November 2017 to 21 May 2018.]

[Amended by [Value Added Tax \(Amendment of Schedules\) Regulations, 2014 \(Statutory Instrument 4 of 2014\)](#) on 20 January 2014]

[Amended by [Value Added Tax \(Amendment of Fourth Schedule\) Regulations, 2014 \(Statutory Instrument 108 of 2014\)](#) on 1 January 2015]

[Amended by [Value Added Tax \(Amendment of Schedule\) Regulations, 2015 \(Statutory Instrument 13 of 2015\)](#) on 31 March 2015]

[Amended by [Value Added Tax \(Amendment of First Schedule\) Regulations, 2016 \(Statutory Instrument 70 of 2016\)](#) on 3 October 2016]

[Amended by [Value Added Tax \(Amendment of First Schedule\) Regulations, 2017 \(Statutory Instrument 21 of 2017\)](#) on 13 April 2017]

[Amended by [Value Added Tax \(Amendment of First Schedule\) \(No. 2\) Regulations, 2017 \(Statutory Instrument 50 of 2017\)](#) on 28 August 2017]

[Act 35 of 2010; [Act 3 of 2012](#); [Act 13 of 2012](#); S.I. 62 of 2012; S.I. 65 of 2012; S.I. 4 of 2014; S.I. 108 of 2014; S.I. 13 of 2015; S.I. 42 of 2016; S.I. 70 of 2016; S.I. 21 of 2017; S.I. 50 of 2017]

[Note: The phrase "Director General of Customs" was substituted throughout the Act with "Assistant Commissioner of Customs" by section 2(k) of [Act 13 of 2012](#) with effect from 31st December 2012.]

Part I – Preliminary provisions

1. Citation

This Act may be cited as the Value Added Tax Act.

[Please note: section number omitted in the original.]

2. Interpretation

In this Act, unless the context requires otherwise—

"**additional tax**" means additional tax imposed under the Act or the Revenue Administration Act;

"**Assistant Commissioner of Customs**" means the Assistant Commissioner of Customs appointed under section 3 of the Customs Management Act, 2011;

[definition inserted by section 2(a)(i) of [Act 13 of 2012](#) with effect from 31st December 2012]

"**associate**" has the same meaning as in the Business Tax Act;

"**Business Tax Act**" means the Business Tax Act 2009;

"**capital goods**" means tangible items not being construction materials treated as an asset on the balance sheet of a business of which an individual or group purchase has a CIF value and a life expectancy as prescribed by regulation";

[definition inserted by section 2(a)(ii) of [Act 13 of 2012](#) with effect from 31st December 2012]

"**commencement date**" means the date that the Act comes into operation as determined under section 1(2);

"**consideration**" has the meaning in section 3;

"**creditable acquisition**", in relation to a taxable person, means—

- (a) a taxable supply made to the person by another taxable person; or
- (b) a taxable import made by the person;

"**customs legislation**" means the Customs Management Act 2011, and any other legislation dealing with customs;

[definition amended by section 2(a)(iii) of [Act 13 of 2012](#) with effect from 31st December 2012]

[definition of "Director General of Customs" repealed by section 2(a)(iv) of [Act 13 of 2012](#) with effect from 31st December 2012]

"**enterprise**" has the meaning in section 4;

"**entity**" has the same meaning as in the Business Tax Act;

"**exempt import**" means an import exempted from the payment of VAT as specified in Part I of the First Schedule;

"**exempt supply**" means a supply of such goods or services exempted from the payment of VAT as specified in Part II of the First Schedule;

"**fair market value**" has the meaning in section 5;

"**goods**" means immovable or tangible movable property, including animals, but does not include money;

"**Government body**" has the same meaning as in the Business Tax Act;

"**import**" means to bring goods into Seychelles or cause goods to be brought into Seychelles from a place outside Seychelles;

"**importer**" has the meaning in the Customs legislation;

"**input tax**", in relation to a person, means—

- (a) the VAT payable in respect of a creditable acquisition by a person; and
- (b) an amount that is treated for the purposes of this Act as input tax payable by the person,

but does not include additional tax imposed under this Act or the Revenue Administration Act in respect of a creditable acquisition;

"**input tax credit**", in relation to a person, means the credit for input tax allowed to the person under this Act;

"**invoice**" means a document notifying an obligation to make a payment and includes a VAT invoice;

"**Minister**" means the Minister responsible for finance;

"**minor operating equipment**" means equipment used in the course of a business, not including office supplies, of the CIF value or the life expectancy as prescribed by regulations;

[definition inserted by section 2(a)(v) of [Act 13 of 2012](#) with effect from 31st December 2012]

"**money**" means—

- (a) any coin or paper currency that is legal tender in Seychelles, other than a coin or paper currency that is a collector's piece;
- (b) a bill of exchange, promissory note, bank draft, or postal or money order; or

(c) whatever is supplied as payment by way of—

- (i) credit card or debit card; or
- (ii) the crediting or debiting an account;

"**output tax**", means the VAT payable on a taxable supply made by a taxable person;

"**person**" means an individual, entity, partnership, trust, estate, Government body, or public international organisation;

"**prescribed**" means prescribed by regulations made under this Act;

"**registered person**" means a person registered under section 8 or 9;

"**registration threshold**" means the amount specified in the Fifth Schedule;

"**Revenue Administration Act**" means the Revenue Administration Act 2009;

"**Revenue Commissioner**" means the Revenue Commissioner appointed under section 4 of the Seychelles Revenue Commission Act;

"**revenue laws**" has the same meaning as in the Revenue Administration Act;

"**services**" means anything that is not goods or money;

"**Service Charge**" has the same meaning as in the Income and Non-Monetary Benefits Tax Act;

"**supply**" means a supply of goods or a supply of services;

"**supply of goods**" means a sale, exchange, or other transfer of the right to dispose of goods as owner, including under a hire-purchase agreement;

"**supply of services**" means anything done that is not a supply of goods or money, including—

- (a) the grant, assignment, or surrender of any right;
- (b) the making available of any facility or advantage;

"**supplier**" means a person engaged in a supply of goods and services;

"**tax fraction**", in relation to a taxable supply, means the fraction computed in accordance with the following formula—

$$r/(1+r)$$

where r is the rate of VAT applicable to the supply as determined under section 6;

"**taxpayer identification number**" has the meaning as in the Business Tax Act;

"**taxable import**" means an import of goods, other than an exempt import;

"**taxable person**" means—

- (a) a registered person; or
- (b) a person who is required to apply for registration but who has not done so within the time specified in section 7;

"**taxable supply**" means—

- (a) a supply, other than an exempt supply, made in Seychelles by a person in the course of furtherance of an enterprise; or
- (b) a deemed taxable supply under this Act;

"**telecommunications services**" means the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems, and includes—

- (a) the related transfer or assignment of the right to use capacity for such transmission, emission, or reception; and
- (b) the provision of access to global or local information networks, but does not include the supply of the underlying writing, images, sounds, or information;

[definition of "Trades Tax Act" repealed by section 2(a)(vi) of [Act 13 of 2012](#) with effect from 31st December 2012]

"**trading stock**" has the same meaning as in the Business Tax Act;

"**VAT**" means the value added tax imposed under section [6](#);

"**VAT-exclusive fair market value**", in relation to a supply, means the fair market value of the supply reduced by an amount equal to the fair market value multiplied by the tax fraction;

"**VAT credit note**" means a document that a supplier is required to issue under section [29\(1\)](#);

"**VAT debit note**" means a document that a supplier is required to issue under section [29\(3\)](#);

"**VAT invoice**" means a document required to be issued under section [28](#);

"**VAT period**" means the calendar month; and

"**zero-rated supply**" means a supply referred to in the Second Schedule.

3. Consideration

- (1) "Consideration", in relation to a supply, means—
 - (a) the amount in money paid or paid by any person, directly or indirectly, for the supply; and
 - (b) the fair market value of an amount in kind paid or paid by any person, directly or indirectly, for the supply;and any taxes (including VAT), duties, levies, fees, and charges (excluding service charges) paid or paid on, or by reason of the supply reduced by any price discounts or rebates allowed and accounted for at the time of the supply.
- (2) The consideration for a supply of goods under a hire purchase agreement to which section [14\(2\)](#) applies does not include any amount paid in relation to a supply of credit under the agreement.

4. Enterprise

- (1) An "enterprise" means—
 - (a) an activity carried on continuously or regularly by a person, whether for pecuniary profit or not, if the activity involves or is intended to involve the supply of goods or services to another person, including a business, trade, commerce, manufacture, profession, vocation, or occupation of any kind; or
 - (b) an activity in the nature of a business, trade, commerce, manufacture, profession, vocation, or occupation, whether conducted for pecuniary profit or not.
- (2) An enterprise does not include—
 - (a) an employment;
 - (b) a hobby or leisure activity of an individual; or

- (c) an activity of a person, other than an individual, which is essentially carried on as a hobby or leisure activity of a member, owner, or associate of the person.
- (3) An activity done or undertaken in the commencement, termination, or reorganisation of an enterprise is done in the course or furtherance of the enterprise.
- (4) If, in the case of an enterprise carried on by a taxable person, goods forming part of the assets of the enterprise are, under any power exercisable by another person, sold by the other person in or towards satisfaction of a debt owed by the taxable person, the goods are treated as supplied by the taxable person in the course or furtherance of the enterprise.
- (5) An employment is an employer-employee relationship and includes activities performed as the holder of an office unless the office is held as part of a business of an office.

5. Fair market value

- (1) The fair market value of a supply at a particular time is the consideration the supply would fetch in an open market transaction freely made between persons who are not associates at that time.
- (2) If it is not possible to determine the fair market value of a supply at a particular time under subsection (1), the fair market value is the consideration a similar supply would ordinarily fetch in an open market transaction freely made between persons who are not associates at that time, adjusted to take account of the differences between the similar supply and the actual supply.
- (3) A supply is similar to another supply if it is the same as, or closely resembles, the other supply in character, quality, quantity, functionality, materials, or reputation.
- (4) If the fair market value of a supply cannot be determined under subsection (2), the fair market value is the amount determined by the Revenue Commissioner that is an objective approximation of the consideration the supply would fetch in an open market transaction freely made between persons who are not associates.
- (5) If a provision of this Act requires the fair market value to be determined at a particular time for particular goods or services, or for an asset held by a person, that value is worked out by reference to the fair market value of a supply of those goods or services, or that asset, as determined under this section, at that time.

Part II – Imposition of tax

6. Imposition and liability for VAT

- (1) Subject to this Act, value added tax at the rate specified in subsection (3) is levied on—
 - (a) taxable supplies made by a taxable person;
 - (b) taxable imports.
- (2) The amount of VAT paid in respect of a taxable supply or taxable import is computed by applying the rate specified in subsection (3) to the value of the supply or import.
- (3) The rate of VAT is—
 - (a) in the case of a taxable supply that is a zero-rated supply, zero percent; or
 - (b) in any other case, the rate specified in the Fourth Schedule.
- (4) The liability for VAT on a taxable supply arises at the time of the supply and must be accounted for to the Revenue Commissioner by the taxable person making the supply in accordance with section [35\(1\)](#).

- (5) The liability for VAT imposed on a taxable import arises at the time of the import and is paid by the importer in accordance with section [35\(2\)](#).
- (6) Notwithstanding anything contained in any law, the VAT paid by a taxable person on a taxable supply is recoverable by the supplier from the recipient of the supply.

Part III – Registration

7. Application for compulsory registration

- (1) A person must apply to the Revenue Commissioner for registration for VAT—
 - (a) at the beginning of any 12 month period, if there are reasonable grounds to expect that the person will exceed the registration threshold in that period; or
 - (b) at the end of any 12 month or lesser period, if in that period the person exceeds the registration threshold.
- (2) A person exceeds the registration threshold in a particular period if the total value of taxable supplies made or reasonably expected to be made by the person during the period is equal to or greater than the amount specified in the Fifth Schedule.
- (3) In determining whether a person exceeds the registration threshold for a period, the value of the following taxable supplies is ignored—
 - (a) a taxable supply by way of the sale of a capital asset of the person; and
 - (b) a taxable supply made solely as a consequence of the person selling the whole or a part of the person's enterprise or permanently ceasing to carry on the person's enterprise.
- (4) For the purposes of determining whether a person exceeds the registration threshold, the Revenue Commissioner may treat the value of taxable supplies made by the person as including the value of taxable supplies made by an associate of the person if the Revenue Commissioner is satisfied that it is appropriate to do so having regard to—
 - (a) the enterprises carried on by the persons;
 - (b) the way in which those enterprises are carried on;
 - (c) the connections between the persons and their enterprises; or
 - (d) any other relevant matter.
- (5) An application for registration made by a person must be in the prescribed form and must be lodged with the Revenue Commissioner within fourteen days of the person becoming required to apply for registration.

[section [7\(5\)](#) repealed by section [2\(b\)\(i\)](#) and section [7\(6\)](#) renumbered as section [7\(5\)](#) by section [2\(b\)\(ii\)](#) of [Act 13 of 2012](#) with effect from 31st December 2012]
- (6) A capital asset is a tangible or intangible asset of an enterprise having a useful life of longer than one year, but does not include trading stock.

[section [7\(7\)](#) renumbered as section [7\(6\)](#) by section [2\(b\)\(ii\)](#) of [Act 13 of 2012](#) with effect from 31st December 2012]

8. Compulsory registration

- (1) The Revenue Commissioner must register a person who has applied for registration under section [7](#), if satisfied, that the person is required to apply for registration under that section.

- (2) The Revenue Commissioner shall, where an application for registration has not been made under section 7, but is of the opinion having regard to the nature of the activities carried on or carried out by such person, that such person is required to be registered under this Act, and after affording such person an opportunity of being heard, register such person with effect from such date as may be determined by the Revenue Commissioner.
- (3) The Revenue Commissioner must issue a person registered under this section with a VAT registration certificate in the prescribed form.
- (4) Subject to subsection (5), registration under this section takes effect from the beginning of the first VAT period after the person was required to apply for registration or such later time as set out in the person's VAT registration certificate.
- (5) If a person required to apply for registration has applied within the time specified in section 7 and the person has not been registered by the Revenue Commissioner by the beginning of the first VAT period after the person was required to apply for registration, the person's registration takes effect from the beginning of the first VAT period after the person was registered.

9. Voluntary registration

- (1) Notwithstanding section 7, any person who, in the course of his enterprise makes or intends to make taxable supplies may apply to the Revenue Commissioner in prescribed form for voluntary registration.
- (2) The Revenue Commissioner must register a person who has applied for registration under subsection (1) if satisfied that—
 - (a) the person is making, or will make taxable supplies;
 - (b) the person has a fixed place from which the person's enterprise is conducted;
 - (c) if the person has commenced carrying on an enterprise, the person—
 - (i) has kept proper records of its enterprise; and
 - (ii) complied with its obligations under other revenue laws; and
 - (d) there are reasonable grounds to believe that the person will keep proper records and furnish regular and reliable VAT returns.
- (3) The Revenue Commissioner must issue a person registered under this section with a VAT registration certificate in the prescribed form.
- (4) Registration under this section takes effect from the date set out in the person's VAT registration certificate.

10. Registration by VAT representatives of non-resident persons

- (1) A non-resident person who is required to apply for registration under section 7 but who does not carry on an enterprise through a fixed place in Seychelles must—
 - (a) appoint a VAT representative in Seychelles; and
 - (b) if required to do so by the Revenue Commissioner, lodge a security with the Revenue Commissioner in accordance with section 25 of the Revenue Administration Act.
- (2) The VAT representative of a non-resident person is responsible for doing all things required of the non-resident person under this Act, including applying for registration, the furnishing of VAT returns, and the payment of VAT.
- (3) The registration of a VAT representative must be in the name of the non-resident person they represent.

- (4) A person may be a VAT representative for more than one non-resident person, in which case the person must have a separate registration for each such non-resident person.
- (5) The Revenue Commissioner may prescribe the mode, manner, and requirements for appointment of a VAT representative and the responsibilities of the representative.
- (6) In this section, "non-resident person" has the same meaning as in the Business Tax Act and "VAT representative" has the same meaning as "representative" in the Revenue Administration Act.

11. Obligation of registered person

- (1) A registered person must display in a conspicuous place—
 - (a) the original copy of its VAT registration certificate at the principal place at which the person carries on its enterprise; and
 - (b) a certified copy of the certificate obtained from the Revenue Commissioner at every other place at which the person carries on its enterprise.
- (2) A registered person must notify the Revenue Commissioner, in writing, of any change in the name (including business name), address, place of business, or nature of the enterprise of the person within 21 days of the change occurring.

12. Cancellation of registration

- (1) A registered person who ceases to make taxable supplies must apply to the Revenue Commissioner in the prescribed form for cancellation of the person's registration within seven days of the date on which the person ceased to make taxable supplies.
- (2) A registered person other than a person to whom section 7(5) applies who continues to make taxable supplies but does not exceed the registration threshold, may apply to the Revenue Commissioner in the prescribed form for cancellation of the person's registration.
- (3) The Revenue Commissioner must, by notice in writing, cancel the registration of a person if—
 - (a) the person has applied for cancellation under subsection (1) and the Revenue Commissioner is satisfied that the person has ceased to make taxable supplies; or
 - (b) the person has not applied for cancellation but the Revenue Commissioner is satisfied that the person has ceased to make taxable supplies and is not otherwise required to be registered.
- (4) If a person applies for cancellation of registration under subsection (2) and the Revenue Commissioner is satisfied that the person is not required to be registered—
 - (a) if the person has been registered for a period of more than twelve months, the Revenue Commissioner must, by notice in writing, cancel the registration of the person; or
 - (b) if the person has been registered for a period of twelve months or less, the Revenue Commissioner may, by notice in writing, cancel the registration of the person if the Revenue Commissioner is satisfied that it is appropriate to do so.
- (5) The Revenue Commissioner may, by notice in writing, cancel the registration of a person who is no longer required to be registered, if the Revenue Commissioner is satisfied that—
 - (a) the person has not kept proper records;
 - (b) the person has not furnished regular and reliable VAT returns; or
 - (c) the person has not complied with its obligations under other revenue laws, and there are reasonable grounds to believe that the person will not keep proper records or furnish regular and reliable VAT returns.

- (6) The cancellation of a person's registration takes effect from the date set out in the notice of cancellation.
- (7) If a person's registration is cancelled under this section, the person must—
 - (a) immediately cease to hold out that the person is a registered person, including on any documentation used by the person;
 - (b) furnish a final VAT return and pay all VAT due, including the VAT due as a result of section 13, within 15 days after the date of cancellation of the person's registration; and
 - (c) immediately return the person's VAT registration certificate and any certified copies thereof to the Revenue Commissioner.
- (8) Notwithstanding the cancellation of registration under subsection (3), a registered person shall be liable for any act done or omitted to be done while he remained a registered person in respect of the taxable supplies made by such person under this Act.

13. Deemed taxable supply on cancellation of registration

- (1) A person whose registration is cancelled but only if the person was allowed an input tax credit is treated as having made a taxable supply of any goods, other than capital goods, on hand at the time the registration is cancelled—
 - (a) for the acquisition or import of the goods, or
 - (b) in respect of the acquisition or import of goods that have been subsumed into those goods.
- (2) The taxable supply under subsection (1) is treated as having been made immediately before the person's registration is cancelled and the output tax paid in respect of the supply is the amount of the input tax credit described in paragraphs (a) or (b) of subsection (1).
- (3) Where capital goods are no longer used for taxable supplies or disposed of, a fraction of the input tax initially deducted shall be remitted to the Revenue Commissioner in accordance with the standard depreciation method.

[section 13(3) inserted by section 2(c) of [Act 13 of 2012](#) with effect from 31st December 2012]

Part IV – Rules relating to supplies

14. Mixed supplies

- (1) Unless the context requires otherwise—
 - (a) a supply of a particular kind that is ancillary or incidental to a supply of another kind is treated as part of the principal supply; and
 - (b) a supply of services that is ancillary or incidental to an import of goods is treated as part of the import of goods.
- (2) The sale of goods under a hire-purchase agreement is treated as a supply of goods and a supply of credit under the agreement provided the credit is specified as a separate charge and is disclosed to the recipient of the supply.

15. Time of supply

- (1) Subject to this Act, a supply of goods or services occurs on—
 - (a) the date on which any payment or part payment for the supply of goods or services is made; or

- (b) the date on which the invoice for the supply of goods or services is issued with the prior written approval of the Revenue Commissioner.

[section 15(1) repealed and substituted by section 2(d) of Act 13 of 2012 with effect from 31st December 2012]

- (2) A supply between associates or by way of a gift occurs—
 - (a) in the case of a supply of goods, on the date the goods are delivered; or
 - (b) in the case of a supply of services, on the date the performance of the services is complete.
- (3) A supply of goods by means of a vending machine, meter, or other device operated by a coin, note, or token occurs on the date the coin, note, or token is taken from the machine, meter, or other device by or on behalf of the supplier.
- (4) If services are supplied—
 - (a) by way of a lease of goods; or
 - (b) progressively under an agreement or law that provides for periodic payments, the supply of services is treated as a series of separate, successive supplies of services corresponding to the successive parts of the period of the lease or agreement, or as determined by law, and each successive supply is treated as occurring on the earlier of the date on which the payment for successive supply is due or received.

16. Place of supply of goods

A supply of goods occurs in Seychelles if the goods are delivered or made available in Seychelles by the supplier or, if the delivery or making available involves transportation, the goods are in Seychelles when the transportation commences.

17. Place of supply of services

- (1) Subject to this Act, a supply of services occurs in Seychelles if the enterprise of the supplier from which the services are supplied is in Seychelles.
- (2) A supply of services not covered by subsection (1) occurs in Seychelles if the recipient of the supply is not a taxable person and—
 - (a) the services are physically performed in Seychelles by a person who is in Seychelles at the time of supply;
 - (b) the services are directly related to immovable property in Seychelles;
 - (c) the services are radio or television broadcasting services received at an address in Seychelles;
 - (d) the services are electronic services delivered to a person in Seychelles at the time of supply;
 - (e) the supply is a transfer or assignment of, or grant of a right to use, a copyright, patent, trademark, or similar right in Seychelles; or
 - (f) the services are telecommunications services and the supply is initiated by a person in Seychelles at the time of the supply, other than—
 - (i) a telecommunications supplier; or
 - (ii) a person who is global roaming while temporarily in Seychelles.

- (3) The person who initiates a supply of telecommunications services is the person who appears first in the following paragraphs—
- (a) the person who—
 - (i) controls the commencement of the supply;
 - (ii) pays for the services; or
 - (iii) contracts for the supply; or
 - (b) the person to whom the invoice for the supply is sent.
- (4) In this section—
- "electronic services" means any of the following, when provided or delivered on or through a telecommunications network—
- (a) websites, web-hosting, or remote maintenance of programmes and equipment;
 - (b) software and the updating thereof;
 - (c) images, text, and information;
 - (d) access to databases;
 - (e) self-education packages;
 - (f) music, films, and games, including games of chance;
 - (g) political, cultural, artistic, sporting, scientific and other broadcasts and events including broadcast television.

18. Place of supply of telecommunications services

- (1) Except other than a person who is global roaming while temporarily in Seychelles, a supply of telecommunications services occurs in Seychelles if the telecommunications supply is initiated by the person is physically in Seychelles at the time the supply is initiated.
- (2) Notwithstanding subsection (1), if it is impractical for the supplier to determine the physical location of the person who initiates the supply due to—
- (a) the type of service; or
 - (b) the class of customer to which the person belongs,
- the supply occurs in Seychelles, if the billing address of the person who initiates the supply for receiving invoices from the supplier is in Seychelles.
- (3) If subsection (2) applies, the supplier must apply the subsection to all supplies of telecommunications services made for that type of service or class of customer.
- (4) Subsections (1) and (2) do not apply to supplies made between telecommunications suppliers.
- (5) For the purposes of subsections (1) and (2), the person who initiates a supply of telecommunications services is the person who—
- (a) controls the commencement of the supply;
 - (b) pays for the services; or
 - (c) contracts for the supply, and if persons are identified under more than one paragraph for the same supply, the person who initiates the supply is the person who appears in the highest listed paragraph.

- (6) The billing address of a person who initiates a telecommunications supply is—
- (a) the address to which invoices for the supply are mailed; or
 - (b) if invoices are not mailed—
 - (i) in the case of an individual, the place where the individual resides; or
 - (ii) in the case of any other person, the place where the person who initiates the supply undertakes an enterprise or other activity.

"global roaming", in relation to a supply of telecommunication services to a person means the extension of the telecommunication connection service to a location different from where the person is registered.

19. Value of a supply

- (1) Subject to this Act—
- (a) the value of a taxable supply made by a taxable person is the consideration for the supply reduced by an amount equal to the consideration multiplied by the tax fraction; and
 - (b) the value of any other supply is the consideration for the supply.
- (2) If—
- (a) a taxable supply is made by a taxable person to an associate for no consideration or for a consideration that is less than the fair market value of the supply; and
 - (b) the recipient is not entitled to an input tax credit for the input tax paid in respect of the supply,
- the value of the supply is the VAT exclusive fair market value of the supply determined at the time of the supply.
- (3) Except as provided in this Act, the value of a supply of goods or services for no consideration is zero.

20. Deemed taxable supply on application of goods or services for own use

- (1) An application of goods or services by a taxable person wholly or partly to a private or exempt use is a taxable supply of the goods or services, but only if the taxable person has been allowed an input tax credit in respect of the acquisition or import of the goods or services, or that part of the goods or services applied to a private or exempt use.
- (2) A taxable supply referred to in subsection (1) occurs on the date the goods or services are first applied to private or exempt use.
- (3) Subject to subsection (4), the VAT paid on the taxable supply referred to in subsection (1) is the amount of the input tax credit allowed to the person in respect of the acquisition or import of the goods or services.
- (4) If part of the goods or services were applied to a private or exempt use, the amount determined under subsection (3) is reduced by an amount reflecting the extent to which the goods or services were not so applied.
- (5) Goods or services are applied to an exempt use if they are used to make an exempt supply.

21. Reverse charge in respect of supplies of services from abroad

- (1) If a supply of imported services is made to a taxable person—
 - (a) the supply is treated as a taxable supply made by the taxable person to itself, but only to the extent the taxable person would not have been entitled to a credit for the full amount of input tax paid if the recipient had acquired the services in a creditable acquisition;
 - (b) the taxable supply is made by the taxable person at the time the services are performed; and
 - (c) the value of the taxable supply is equal to—
 - (i) if the supplier and recipient are associates, the fair market value of the supply; or
 - (ii) in any other case, the amount determined under section 19(1)(b).
- (2) A supply of imported services is a supply of services—
 - (a) which is made by a person who is not a taxable person to a taxable person;
 - (b) which the supply is not a taxable supply because the supply is not made in Seychelles;
 - (c) which the supply would have been a taxable supply if it had been made in Seychelles; and
 - (d) in respect of which the taxable person would not have been entitled to a credit for the full amount of input tax paid if the person had acquired the services in a creditable acquisition.
- (3) For the purposes of this section if a taxable person carries on an enterprise both in and outside Seychelles—
 - (a) that part of the enterprise carried on outside Seychelles is treated as if it were carried on by a person (referred to as the "overseas person") separate from the taxable person;
 - (b) the overseas person is not a taxable person; and
 - (c) an internal provision of services from the overseas person to the taxable person is treated as a supply of services made outside Seychelles.

Part V – Rules relating to imports

22. Time of import

An import of goods occurs—

- (a) if the goods are entered for home consumption under the Customs legislation, on the date on which they are so entered; or
- (b) in any other case, on the date the goods are brought into Seychelles.

23. Value of import

- (1) Subject to subsection (2), the value of an import of goods is the sum of—
 - (a) the value of the goods for the purposes of customs duty under the Customs legislation, whether or not any duty is paid on the import;
 - (b) to the extent not included under paragraph (a)—
 - (i) the cost of insurance and freight incurred in bringing the goods to Seychelles; and
 - (ii) the cost of services treated as part of the import of the goods under section 14(1)(b); and

- (c) the amount of any customs duty, excise, or other fiscal charge other than VAT, or any fee or other charge paid in respect of the import.

[section 23(1)(c) amended by section 2(e) of Act 13 of 2012 with effect from 31st December 2012]

- (2) If goods are re-imported after being exported for the purpose of undergoing repair, renovation, or improvement, the value of the import is the amount of the increase in value of the goods as a result of the repair, renovation, or improvement provided—
 - (a) the form or character of the goods has not changed; and
 - (b) ownership of the goods has not changed since the goods were exported.

Part VI – Input tax credits

24. Credit for input tax

- (1) Subject to this Act, a taxable person is allowed an input tax credit for the input tax imposed on a creditable acquisition by the person to the extent that the acquisition was for the purposes of making taxable supplies.
- (2) A creditable acquisition made in a VAT period relates to making a particular kind of supply is determined on the basis of the taxable person's intention at the time of the acquisition, when—
 - (a) a change in intention occurs before the date on which the VAT return for that period is required; or
 - (b) the taxable person takes account of actual use.
- (3) Subject to this Act, if a taxable person makes creditable acquisitions during a VAT period that relate partly to making taxable supplies and partly to making other supplies, the sum of the input tax credits allowed for such acquisitions during the VAT period is calculated according to the following formula—

$$\frac{A \times B}{C}$$
 where—

A is the total amount of input tax paid in respect of creditable acquisitions made by the person during the period that relate partly to making taxable supplies and partly to making other supplies;

B is the value of all taxable supplies made by the taxable person during the period; and

C is the value of all supplies made by the taxable person during the period in Seychelles.
- (4) If the fraction B/C in subsection (3) for a VAT period—
 - (a) is more than 0.90, the taxable person is allowed an input tax credit for all of the input tax comprising component A of the formula in subsection (3); or
 - (b) is less than 0.10, the taxable person is not allowed any input tax credit for the input tax comprising component A of the formula in subsection (3).
- (5) Subject to subsection (6), an input tax credit is allowed in the VAT period in which the input tax is paid.
- (6) If, at the time a taxable person furnishes a VAT return for a VAT period in which an input tax credit would otherwise be allowable under this Act, the person does not hold the documentation referred to in subsection (7), the input tax credit is not allowed in that VAT period but instead is allowed in the first VAT period in which the person holds such documentation.

- (7) The documentation required for the purposes of subsection (6) is—
- (a) in the case of a creditable acquisition that is a taxable import, a bill of entry or other document prescribed under the Customs legislation for the import;
 - (b) in the case of a creditable acquisition that is a taxable supply, the VAT invoice for the taxable supply to which the acquisition relates;
 - (c) in the case of an input tax credit allowed in respect of input tax treated as paid under section 27(3), the VAT debit note required to be issued under those sections; or
 - (d) in the case of an input tax credit allowed under section 27(4), a copy of the VAT credit note issued to the recipient of the supply.

25. Disallowable input tax credits

- (1) No input tax credit is allowed under this Act for input tax paid in respect of a creditable acquisition by a taxable person—
- (a) of a passenger vehicle, or spare parts or repair and maintenance services for such vehicle, unless the person's enterprise involves the dealing in, or hiring of such vehicles and the vehicle was acquired for such purpose;
 - (b) of petroleum products, unless those products are wholly for use in the enterprise of the person;
 - (c) to the extent that the acquisition is used to provide entertainment, unless—
 - (i) the entertainment was provided in the ordinary course of the enterprise carried on by the person to provide the entertainment and the entertainment was not supplied to an associate or employee; or
 - (ii) the entertainment was provided while the recipient of the entertainment was away from home for the purposes of the enterprise of the recipient or the recipient's employer;
 - (d) to the extent to which the acquisition is used to provide accommodation, unless—
 - (i) the person's enterprise involves providing accommodation and the accommodation was provided in the ordinary course of the enterprise; or
 - (ii) the accommodation was provided while the recipient of the accommodation was away from home for the purposes of the enterprise of the recipient or the recipient's employer; or
 - (e) if the acquisition provides membership or entrance for any person in a sporting, social, or recreational club, association, or society.
- (2) Section 24 applies in determining whether an input tax credit is allowed for a creditable acquisition that is an exception to the denial of input tax credits under subsection (1)(a), (b), (c), or (d).
- (3) In this section—
- "entertainment" means the provision of food, beverages, tobacco, amusement, recreation, or hospitality of any kind; and
- "passenger motor vehicle" is a road vehicle designed or adapted for the transport of nine or fewer seated passengers.

26. Input tax credit for newly registered person

- (1) Subject to this Act, a taxable person may claim, in the first VAT return furnished by the person after the person is registered, an input tax credit determined in accordance with sections 24 and 25 for

the input tax paid in respect of goods held at the date of registration for the purpose of making taxable supplies, if –

- (a) at the end of the last day before the date of the person's registration, the person held the goods as trading stock;
 - (b) the trading stock was acquired by the person in a creditable acquisition by the person;
 - (c) the creditable acquisition occurred no more than six months prior to the date of registration; and
 - (d) the person can provide documentary evidence satisfactory to the Revenue Commissioner that input tax has been paid on the creditable acquisition.
- (2) Section 24(6) does not apply for the purposes of an input tax credit allowed under this section.

Part VII – Post-supply adjustments

27. Post-supply adjustments for supplies

- (1) This section applies if—
 - (a) a supply is cancelled;
 - (b) the nature of a supply is fundamentally varied or altered;
 - (c) the consideration for a supply is altered; or
 - (d) the goods (or part thereof) the subject of a supply are returned to the supplier.
- (2) If subsection (1) applies, and the VAT properly chargeable in respect of the supply exceeds the VAT actually accounted for by the supplier, the supplier must treat the amount of the excess as output tax paid on a taxable supply made by the supplier in the VAT period.
- (3) If subsection (2) applies, and the supplier has issued a VAT debit note to the recipient of the supply in accordance with section 29(3), the recipient must treat the additional VAT specified in the debit note as input tax paid on a taxable supply made to the recipient in the VAT period in which the debit note is received.
- (4) Subject to subsection (6), if the VAT actually charged for by the supplier exceeds the VAT properly chargeable in respect of the supply, the supplier is allowed an input tax credit for the amount of the excess in the VAT period.
- (5) If subsection (4) applies, and the supplier has issued a VAT credit note to the recipient of the supply in accordance with section 29(1), the recipient must treat the additional VAT specified in the credit note as output tax paid on a taxable supply made by the recipient in the VAT period in which the credit note is received.
- (6) If the recipient of a supply to which subsection (4) applies is not a taxable person, no input tax credit is allowed under that subsection until the supplier has repaid the excess VAT to the recipient of the supply, whether in cash or as a credit against any amount owing to the supplier by the recipient.

Part VIII – VAT documentation

28. VAT invoice

- (1) A taxable person making a taxable supply to another taxable person must, at the time of the supply, issue that other person with the original VAT invoice for the supply.

- (2) In this section a VAT invoice means, a tax invoice for the purposes of section 98 of the Revenue Administration Act and shall contain the following additional particulars—
- (a) the words "VAT INVOICE" in a prominent place;
 - (b) the name, address, and Taxpayer Identification Number of the supplier;
 - (c) the description of the goods (including quantity or volume) or services supplied and the date on which the supply was made;
 - (d) the consideration for the supply and the amount of VAT charged; and
 - (e) the name of the recipient of the supply.

29. VAT credit note and debit note

- (1) A taxable person making a taxable supply to which section 27 applies to another person, where the VAT charged exceeds the VAT chargeable in respect of the supply, shall issue the other taxable person with an original VAT credit note.
- (2) A VAT credit note must contain the following particulars—
- (a) the words "VAT CREDIT NOTE" in a prominent place;
 - (b) the name, address, and Taxpayer Identification Number of the supplier;
 - (c) the name, address, and Taxpayer Identification Number of the recipient;
 - (d) the individualised serial number and the date on which the VAT credit note is issued;
 - (e) a brief description of the circumstances giving rise to the issuing of the VAT credit note, including information sufficient to identify the taxable supply to which the VAT credit note relates;
 - (f) if section 27(1)(a), (c) or (d) applies, the consideration shown on the VAT invoice for the supply, the correct amount of the consideration, the difference between those two amounts, and the amount of VAT that relates to the difference; and
 - (g) if section 27(1)(b) applies the VAT originally paid, the VAT paid as a result of the circumstances giving rise to the issuing of the VAT credit note, and the difference between those amounts.
- (3) A taxable person making a taxable supply to which section 27 applies to another person where the supply exceeds the VAT chargeable in respect of the supply, shall issue the other taxable person with an original VAT debit note.
- (4) A VAT debit note must contain the following particulars—
- (a) the words "VAT DEBIT NOTE" in a prominent place;
 - (b) the name, address, and taxpayer identification number of the supplier;
 - (c) the name, address, and taxpayer identification number of the recipient;
 - (d) the individualized serial number and the date on which the VAT debit note is issued;
 - (e) a brief description of the circumstances giving rise to the issuing of the VAT debit note, including information sufficient to identify the taxable supply to which the VAT debit note relates;
 - (f) if section 27(1)(a),(c) or (d) applies, the consideration shown on the VAT invoice for the supply, the correct amount of the consideration, the difference between those two amounts, and the amount of VAT that relates to the difference; and

- (g) if section [27\(1\)\(b\)](#) applies, the VAT originally paid, the VAT as a result of the circumstances giving rise to the issuing of the VAT debit note, and the difference between those amounts.

30. VAT documentation issued by or to agents

- (1) If a taxable supply is made by or to an agent on behalf of a principal and both the agent and principal are taxable persons, any VAT invoice, VAT credit note, or VAT debit note required to be issued by or to the principal may be issued by or to the agent, using the name, address and taxpayer identification number of the agent.
- (2) If a taxable supply is made by or to an agent on behalf of a principal and the principal is a taxable person but the agent is not, any VAT invoice, VAT credit note, or VAT debit note required to be issued by or to the principal may be issued by or to the agent, but using the name, address and Taxpayer Identification Number of the principal.
- (3) If a taxable supply is made by or to an agent on behalf of a principal, any VAT invoice, VAT credit note, or VAT debit note required to be issued under this Act can be issued once only and must not be issued by or to both the agent and the principal.
- (4) A VAT invoice, VAT credit note, or VAT debit note issued by or to an agent in accordance with this section is treated as issued by or to the principal, as the case may be, for the purposes of the Act.

31. Requests for VAT documentation

- (1) A taxable person who, for any reason, has not been issued with an original VAT invoice, VAT credit note, or VAT debit note as required under this Act may make a written request to the supplier to issue the document.
- (2) A request under subsection [\(1\)](#) must be made—
 - (a) in the case of a VAT invoice, within 60 days of the date of the supply; or
 - (b) in the case of a VAT credit note or VAT debit note, within 60 days of the date of the event under section [27](#) to which the VAT credit note or VAT debit note relates.
- (3) A taxable person receiving a request under subsection [\(1\)](#) must comply with the request within 14 days of receiving the request.

32. Maintenance of VAT documentation

- (1) A taxable person must issue only one original VAT invoice for a taxable supply, or one original VAT credit note or VAT debit note for an event under section [27](#), but a copy clearly marked as such may be provided to a taxable person who claims to have lost the original.
- (2) A person must not issue a VAT invoice, VAT credit note, or VAT debit note other than in the circumstances specified in this Act.
- (3) The following documents must be maintained by a taxable person for the purposes of the Act—
 - (a) original or copies issued under subsection [\(1\)](#) of all VAT invoices, VAT credit notes, and VAT debit notes received by the person;
 - (b) a copy of all VAT invoices, VAT credit notes, and VAT debit notes issued by the person;
 - (c) documentation relating to imports and exports of goods by the person; and
 - (d) in relation to all services to which section [21](#) applies, sufficient written evidence to identify the supplier and the recipient, and to show the nature and quantity of services supplied, the time of supply, the place of supply, the consideration for the supply, and the extent to which the supply has been used by the recipient for particular purposes.
- (4) The documents referred to in subsection [\(3\)\(b\)](#) must be maintained in chronological order.

Part IX – VAT procedure

General provisions related to VAT computation, assessment and payment VAT returns

33. VAT returns

- (1) A taxable person must furnish a VAT return, in the prescribed form and manner, for each VAT period within 21 days after the end of the period.
- (2) A taxable person who has filed a voluntary registration under section 9, shall file a VAT return in respect of each VAT period no later than the 21st of the months of April, July, October and January of any year.

[section 33(2) inserted by section 2(f)(i) of Act 13 of 2012 with effect from 31st December 2012]

- (3) A VAT return required to be furnished under subsection (1) is a self-assessment return for the purposes of the Revenue Administration Act.

[section 33(2) renumbered as section 33(3) by section 2(f)(ii) of Act 13 of 2012 with effect from 31st December 2012]

34. Net VAT paid for a VAT period

The amount that a taxable person must remit to the Revenue Commissioner for a VAT period is the net VAT paid for the period computed according to the following formula

A - B

where —

A is the total output tax paid in respect of taxable supplies made or deemed to be made in the period; and

B is the total input tax credit allowed to the person for the period.

35. Due date for payment of VAT

- (1) The net VAT paid by a taxable person for a VAT period, as computed under section 34, shall be paid not later than 21 days following the end of the VAT period. Any VAT not so paid shall be in default and the person by whom such VAT is paid or where any VAT is paid by more than one person, each person shall be deemed to be a defaulter for the purpose of this Act.
- (2) The net VAT payable by a taxable person who has filed a voluntary registration under section 9, shall pay no later than the 21st of the months of April, July, October and January of any year.

[section 35(2) inserted by section 2(g)(i) of Act 13 of 2012 with effect from 31st December 2012]

- (3) The VAT paid by an importer in respect of a taxable import is paid at the time of the import.

[section 35(2) renumbered as section 35(3) by section 2(g)(ii) of Act 13 of 2012 with effect from 31st December 2012]

- (4) Notwithstanding subsection (3), a taxable person may defer payment where the VAT is payable to customs as prescribed by regulations.

[section 35(4) inserted by section 2(g)(iii) of Act 13 of 2012 with effect from 31st December 2012]

36. Collection of VAT on imports

- (1) The Assistant Commissioner of Customs—
 - (a) must collect VAT paid under this Act on an import of goods at the time of import and must, at that time, obtain the name and taxpayer identification number of the importer, the customs declaration, and invoice values in respect of the import; and
 - (b) may make arrangements for such functions to be performed on behalf of the Assistant Commissioner of Customs in respect of imports through the postal service.
- (2) Except when the contrary intention appears, the provisions of the Customs legislation relating to the import, transit, coastwise carriage, and clearance of imported goods, and the payment and recovery of duty, in so far as relevant and with such exceptions and modifications as necessary, apply in relation to VAT paid on a taxable import.
- (3) For the purposes of this section, the Assistant Commissioner of Customs may exercise any power conferred on the Assistant Commissioner by the Customs legislation as if the reference to customs duty in that legislation included a reference to VAT paid on taxable imports under this Act.

37. Refunds

Where the total input tax credit allowed to a taxable person exceeds the total output tax for any VAT period, the excess shall be refunded as prescribed by regulations.

[section 37 repealed and substituted by section 2(h) of Act 13 of 2012 with effect from 31st December 2012]

38. Assessment of recipient of supply

- (1) If a taxable person has, in consequence of misrepresentation or fraud by the recipient of a supply, incorrectly treated the supply as—
 - (a) an exempt supply; or
 - (b) a zero-rated supply,the Revenue Commissioner may assess the recipient of the supply for payment of the VAT due in respect of the supply and any interest and additional tax imposed as a result of the late payment of the VAT.
- (2) The Revenue Commissioner must serve notice of an assessment under subsection (1) on the recipient specifying—
 - (a) the reason for the assessment as provided for in subsection (1);
 - (b) the VAT payable under the assessment;
 - (c) the date on which the VAT payable under the assessment is due, which must be at least thirty days after the date on which the notice is served; and
 - (d) the time, place, and manner of objecting to the assessment.
- (3) Subsection (1) does not preclude the Revenue Commissioner from recovering the whole or part of the VAT due in respect of the supply together with any interest and additional tax from the taxable person who made the supply and—
 - (a) any amount recovered from the recipient of the supply is credited against the liability of the supplier in respect of the supply; and
 - (b) any amount recovered from the supplier is credited against the liability of the recipient of the supply, but the Revenue Commissioner cannot recover more than the total amount of VAT, interest, and additional tax paid in relation to the supply.

- (4) Any supplier who pays VAT, interest, or additional tax referred to in subsection (1) may recover the amount from the recipient of the supply.

Part X – Recovery and collection of VAT

39. Extension of time to pay VAT

- (1) A taxable person may apply, in writing to the Revenue Commissioner for the extension of time to pay VAT due and the Revenue Commissioner may, having regard to the circumstances—
 - (a) grant the person an extension of time for payment of the VAT; or
 - (b) require the taxable person to pay the VAT due in such instalments as the Revenue Commissioner may determine.
- (2) The Revenue Commissioner shall serve the taxable person with the written notice of the decision on as soon as it is practicable after making the decision.
- (3) If the taxable person permitted to pay the VAT in instalments defaults in the payment of an instalment, the whole balance of the VAT outstanding at the time of the default is immediately payable.
- (4) The grant of an extension of time or permission to pay the VAT instalments does not preclude the liability of interest arising under section 41 from the original date the VAT was payable.

40. Collection and recovery of VAT

Where the payment of VAT is in default and the Revenue Commissioner has reason to believe that the taxable person may default in making the payments, or intends to carry on the enterprise for a limited period only, or that the taxable person may leave Seychelles, the provisions of sections 20 to 28 of the Revenue Administration Act shall, *mutatis mutandis*, apply to the collection and recovery of the VAT.

41. Payment of interest and additional interest

Where a taxable person fails to pay the VAT on the due date or fails to pay on the date the Revenue Commissioner had extended for payment, is liable for interest and additional tax, provisions of sections 41, 44 and 45 of the Revenue Administration Act shall, *mutatis mutandis*, apply to such payment of interest and additional interest.

42. Additional tax for failure to apply for registration

A person who, without reasonable excuse, fails to apply for registration as required under section 7 is liable for additional tax equal to double the amount of VAT payable for the period commencing on the day on which the person was first required to apply for registration and ending on the earlier of the day—

- (a) the person lodges an application for registration; or
- (b) the person is registered by the Revenue Commissioner on the Revenue Commissioner's own motion.

Part XI – Offences

43. Offences

- (1) Any person who—
 - (a) applies for cancellation of registration when required to be registered;
 - (b) fails to apply for cancellation of registration as required by section 11; or

- (c) fails to comply with section 7, 10, 11 or 12(7)(a) or (c),

[section 43(1)(c) amended by section 2(i)(i) of Act 13 of 2012 with effect from 31st December 2012]

commits an offence and on conviction is liable to a fine of no less than R 20,000 and a fine of R5,000 for each additional month.

- (2) Any registered person who fails to issue a VAT invoice, VAT credit note, or VAT debit note as required under this Act commits an offence and on conviction is liable to a fine not exceeding R5,000 or to imprisonment for not more than 6 months or to both fine and imprisonment.

[section 43(2) amended by section 2(i)(ii) of Act 13 of 2012 with effect from 31st December 2012]

- (3) Any person who issues a VAT invoice, VAT credit note, or VAT debit note otherwise than as provided for under the Act commits an offence and on conviction is liable to a fine not exceeding R20,000 or to imprisonment for not more than one year or to both fine and imprisonment.
- (4) Any registered person who fails to comply with a request under section 32 commits an offence and on conviction is liable to a fine not exceeding R20,000 or to imprisonment for not more than two years or to both fine and imprisonment.

Part XII – Miscellaneous provisions

44. Branches and divisions

- (1) An enterprise conducted by a person in branches or divisions is treated as a single enterprise for the purposes of this Act.
- (2) A person who conducts an enterprise in branches or divisions must be registered in the name of the person and not in the names of the branches and divisions.

45. Tax avoidance schemes

- (1) Notwithstanding anything in this Act, if the Revenue Commissioner is satisfied that—
- a scheme has been entered into or carried out;
 - a person has obtained a tax benefit in connection with the scheme; and
 - having regard to the substance of the scheme, it would be concluded that a person, or one of the persons, who entered into or carried out the scheme did so for the sole or dominant purpose of enabling the person referred to in paragraph (b) to obtain a tax benefit,
- the Revenue Commissioner may determine the VAT liability of the person who obtained the tax benefit as if the scheme had not been entered into or carried out.
- (2) If the Revenue Commissioner makes a determination under subsection (1), the Revenue Commissioner must issue an assessment giving effect to the determination.
- (3) A determination under subsection (1) must be made within five years from the last day of the VAT period to which the determination relates.
- (4) In this section—
- "scheme" includes a course of action, and an agreement, arrangement, promise, plan, proposal, or undertaking, whether express or implied, and whether or not legally enforceable; and
- "tax benefit" means—
- a reduction in the liability of a person to pay VAT;

- (b) an increase in the entitlement of a person to an input tax credit;
- (c) an entitlement to a refund;
- (d) a postponement of a liability for the payment of VAT;
- (e) an acceleration of an entitlement to an input tax credit;
- (f) any other advantage arising because of a delay in payment of VAT or an acceleration of the entitlement to an input tax credit;
- (g) anything that causes a taxable supply or taxable import not to be a taxable supply or taxable import, as the case may be; or
- (h) anything that gives rise to an input tax credit entitlement for an acquisition or import that is used or to be used other than in making taxable supplies.

46. Currency translation

- (1) An amount taken into account under this Act must be expressed in rupees.
- (2) If an amount is expressed or paid in a currency other than rupees—
 - (a) in the case of an import of goods, the amount must be converted into rupees at the exchange rate applicable under the customs legislation for the purposes of computing the Customs duty paid on the import; or
 - (b) in any other case, the amount must be converted to rupees at the Central Bank of Seychelles mid-exchange rate applying between the foreign currency and rupees on the date the amount is taken into account for the purposes of this Act.
- (3) For the purposes of subsection (2)(b), if there is no applicable exchange rate for the currency in question used by the Central Bank of Seychelles, the rate is to be computed on the basis of the Central Bank's rate for the US dollar, and a published cross-rate for the currency in question against the US dollar.

47. Assessment, record-keeping and information collection

For purpose of administering the revenue laws regarding assessment, objection to appeals, recordkeeping, and information collection shall be in the same manner as is provided in the Revenue Administration Act.

48. Revenue decision

A taxable person dissatisfied with a reviewable decision may apply to the Review Tribunal for the review of the decision and the procedures related to the review therein, shall be in the same manner as provided in the Revenue Administration Act.

49. Recovery of unpaid VAT

An unpaid VAT may be a sued for and recovered in any court of competent jurisdiction by the Revenue Commissioner or by the Attorney-General suing on behalf of the Government.

50. Revenue proceedings and rulings

Notwithstanding anything else provided in this Act, provisions relating to revenue proceedings, rulings, set out in the Revenue Administration Act, shall be applicable to matters related thereto.

51. Application of Act

- (1) This Act binds the Republic of Seychelles.

- (2) Notwithstanding any other Act or agreement made before or after the commencement of this Act, an exemption of tax on a statutory corporation or any other person shall not be construed as an exemption from the payment of VAT under this Act.

Part XIII – Final provisions

52. Regulations

- (1) The Minister may make regulations—
 - (a) prescribing rules for particular types of supplies;
 - (b) prescribing forms and fees or other matters as required under this Act;
 - (c) amending Schedules; and
 - (d) prescribing all matters that are by this Act to be prescribed, or which are necessary or convenient to be prescribed to give effect to this Act.
- (2) Without limiting the general effect of subsection (1), the regulations made under that subsection may—
 - (a) contain provisions of a saving or transitional nature consequent on the making of this Act; or
 - (b) prescribe penalties for the contravention of the regulations.
- (3) Regulations of a transitional nature made under this section within six months after the day the Act receives assent may have effect retrospectively from that day.

53. Repeal

- (1) The Goods and Services Tax Act 2001 and subsidiary legislation made thereunder are hereby repealed.
- (2) Notwithstanding subsection (1), the repealed legislation continues to apply for all purposes whatsoever in respect of goods and services subject to the Act before the commencement date.

54. Transitional rules relating to registration

- (1) A person must apply to the Revenue Commissioner for registration under this Act no later than the transitional registration day if—
 - (a) considering the total value of taxable supplies made or to be made by the person in the course or furtherance of the person's enterprise, the person would have been required to apply for registration under section 7 on or before that day if this Act had come into force at least 12 calendar months before that day; or
 - (b) the person is a Government body making taxable supplies.
- (2) A person who is not required to be registered under subsection (1) is required to apply for registration under this Act on any subsequent day before the commencement date, if on that day section 7 would have applied to that person if this Act had come in force at least 6 calendar months before that day.
- (3) Notwithstanding section 8, if a person is required to apply for registration under subsection (1) or (2), the registration takes effect from the commencement date.
- (4) If, prior to the commencement date—
 - (a) a person purported to lodge an application for registration under this Act;
 - (b) the Revenue Commissioner purported to register a person under this Act; or

- (c) the Revenue Commissioner purported to issue a VAT registration certificate under this Act, the application, registration, or certificate, as applicable, is treated for all purposes of this Act and the Revenue Administration Act as if it were made on the commencement date.
- (5) If the Revenue Commissioner is satisfied that a person is required to apply for registration under subsection (1) or (2) and the person has not applied for registration as required, the Revenue Commissioner may register that person.
- (6) In this section, "transitional registration day" means the day that is two calendar months before the commencement date.

55. General transitional rules

- (1) Subject to subsection (2), if—
- (a) at the end of the last business day before the commencement date, a taxable person held goods as trading stock;
 - (b) the goods were acquired not more than six months before the beginning of that day; and
 - (c) the Revenue Commissioner is satisfied that goods and services tax has been paid on the acquisition or import of those goods,

the taxable person may claim an input tax credit for the goods and services tax when the first VAT return has been submitted after the commencement date.

[section 55(1) amended by section 2(j) of Act 13 of 2012 with effect from 31st December 2012]

- (2) A taxable person is not allowed an input tax credit under subsection (1) for any goods and services tax paid in respect of the acquisition of trading stock if, and to the extent that, because of the application of sections 24 and 25, the person would not have been allowed an input tax credit if the acquisition had occurred after the commencement date.
- (3) A person claiming an input tax credit under subsection (1) in respect of trading stock on hand at the end of the last business day before the commencement date must submit a list of trading stock with the person's first VAT return, supported by documentary evidence of the payment of goods and services tax.
- (4) If a registered person under the Goods and Services Tax Act—
- (a) is not required to apply for registration under section 7 and does not voluntarily apply for registration;
 - (b) holds goods as trading stock at the beginning of the first VAT period after the commencement date; and
 - (c) did not pay goods and services tax under the Goods and Services Tax Act in respect of the purchase of the goods,

the person is treated, for the purposes of the Goods and Services Tax Act, as having sold the goods on the day immediately before the commencement date.

- (5) Subject to subsection (6), if a taxable person concluded a contract before the commencement date, the person is, after the commencement date, entitled to increase the price of a taxable supply made under that contract by an amount equal to the price multiplied by the tax fraction, notwithstanding that the contract contained no provision relating to increasing the price because of the imposition of VAT.
- (6) Subject to section 15(4) if, the actual supply begins before and ends after the commencement date, and the supply is treated as having been made continuously and uniformly throughout that period and the consideration for that supply is apportioned accordingly in determining the value of the supplies.

- (7) Subsection (6) does not apply to the supply of a warranty in relation to goods or a service if the value of the warranty has been included in the price of the goods or service.

First schedule

Exemptions

[First Schedule repealed and substituted by regulation 2 of SI 4 of 2014 with effect from 20th January 2014]

Part I – Imports

The following are exempt imports for the purposes of this Act—

1. An import of goods, if a supply of those goods in Seychelles would be an exempt or zero-rated supply.
2. An import of goods accompanying a person arriving by air or sea in Seychelles as per the tables below—
 - (a) **Maximum tax exemption allowance for passengers aged 18 years and above**

Item	Description of goods	Exempted quantity/value
1	Perfume and toilet waters	200ml
2	Alcoholic beverages where the alcohol level is less than or equal to 16%	2 litres
3	Alcoholic beverages where the alcohol level is greater than 16%	2 litres
4	Cigarettes and tobacco	200 cigarettes or 100 cigarillos or 50 cigars or 200 grams of any other tobacco products
5	Other goods	SCR 5,000

- (b) **Maximum tax exemption allowance for passengers under the age of 18 years**

Item	Description of goods	Exempted quantity/value
1	Perfume and toilet waters	200ml
2	Other goods	SCR 3,000

- (c) **Maximum tax exemption allowance for ship or airline personnel**

Item	Description of goods	Exempted quantity/value
1	Any beverages containing alcohol or any cigarettes containing tobacco	1 litre or 200 cigarettes where applicable
2	Other goods	SCR 1,500

3. An import of goods arriving by air or sea through post or courier into Seychelles as per table below:

Maximum tax exemption allowance for low value consignments

Item	Description of goods	Exempted quantity/value
1	Goods imported for the personal and exclusive consumption or use of the consignee, other than the goods the import of which is prohibited or restricted under the Customs Management Act, 2011	SCR 3,000

4. Goods imported for the personal and exclusive consumption or use of person identified to the extent required by the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act or a person recognised by the Minister of Foreign Affairs as being a foreign dignitary.
5. Educational material and equipment (excluding motor vehicles), construction materials, reference books (not for resale) and school uniforms authorised by the Ministry of Education, imported into Seychelles by a person carrying on the business as a licensed educational institution (excluding government schools).

[First Schedule part I paragraph 5 amended by regulation 2(a)(i) of SI 13 of 2015 with effect from 31st March 2015]

6. Goods imported into Seychelles under the following HS Codes:

HS Code	Description of goods
0201.1000	Fresh or chilled carcasses and half carcasses of bovine animals
0201.2000	Other fresh cuts with bone in of bovine animals, fresh or chilled
0201.3000	Boneless fresh or chilled meat of bovine animals

HS Code	Description of goods
0202.1000	Frozen carcasses and half carcasses of bovine animals
0202.2000	Other cuts with bone in of bovine animals frozen
0202.3000	Boneless frozen meat of bovine animals
0203.1100	Fresh or chilled carcasses and half carcasses of swine
0203.1200	Fresh or chilled hams, shoulders and cuts thereof, with bone in
0203.1900	Other fresh or chilled meat of swine
0203.2100	Frozen carcasses and half carcasses of swine
0203.2200	Frozen hams, shoulders and cuts thereof of swine, with bone in
0203.2900	Other frozen meat of swine
0204.1000	Carcasses and half carcasses of lamb, fresh or chilled
0204.2100	Carcasses and half carcasses of sheep fresh or chilled
0204.2200	Other cuts with bone in of sheep meat fresh or chilled
0204.2300	Boneless fresh or chilled meat of sheep
0204.3000	Carcasses and half carcasses of lamb, frozen
0204.4100	Carcasses and half carcasses of sheep frozen
0204.4200	Other cuts with bone in of sheep meat frozen
0204.4300	Boneless meat of sheep, Frozen

HS Code	Description of goods
0204.5000	Meat of goats
<i>[HS code 0205.0000 and entries relating thereto repealed by regulation 2(a)(ii)(A) of SI 13 of 2015 with effect from 31st March 2015]</i>	
0206.1000	Edible offal of bovine animals, fresh or chilled
<i>[HS code 0206.2100 and entries relating thereto repealed by regulation 2(a)(ii)(B) of SI 13 of 2015 with effect from 31st March 2015]</i>	
0206.2200	Livers of bovine animals, frozen
0206.2900	Other edible offal frozen of bovine animals n.e.s
0206.3000	Edible offal of swine, fresh or chilled
0206.4100	Frozen livers of swine
0206.4900	Other edible offal of swine, frozen
0206.8000	Other edible offal of bovine animals fresh or chilled
0206.9000	Other edible offals of bovine animals frozen n.e.s
0207.1100	Poultry not cut in pieces, fresh or chilled
0207.1200	Poultry not cut in pieces, frozen
0207.1300	Poultry cuts and offal (including livers), fresh or chilled
0207.1400	Poultry cuts and offal (including livers), frozen
0207.2400	Turkey not cut in pieces, fresh or chilled
0207.2500	Turkey not cut in pieces, frozen
0207.2600	Turkey cuts and offal, fresh or chilled
0207.2700	Turkey cuts and offal, frozen

HS Code	Description of goods
0207.3200	Ducks, geese, or guinea fowls not cut in pieces, fresh or chilled
0207.3300	Ducks, geese, or guinea fowls not cut in pieces, frozen
0207.3400	Fatty livers of ducks, geese or guinea fowls fresh or chilled
0207.3500	Other edible offal of ducks, geese or guinea fowls, fresh or chilled. n.e.s
0207.3610	Mechanically de-boned poultry meat
0207.3690	Other edible offal of ducks geese or guinea fowls frozen n.e.s
0208.1000	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
<i>[HS code 0208.3000, 0208.4000 and 0208.5000 and entries relating thereto repealed by regulation 2(a)(ii)(C) of SI 13 of 2015 with effect from 31st March 2015]</i>	
0208.9000	Other meat and edible meat offal, fresh, chilled or frozen
0209.0000	Pig fat, free of lean meat, & poultry fat, not rendered or otherwise extracted
0210.1100	Hams, shoulders and cuts thereof of swine with bone in, salted/brine/dried or smoked
0210.1200	Swine bellies (streaky) and cuts thereof
0210.1900	Other meat & edible meat offal of swine salted, in brine, dried or smoked
0210.2000	Meat & edible meat offal of bovine animals salted, in brine, dried or smoked

HS Code	Description of goods
0210.9100	Other, including edible flours & meals of meat & meat offal of primates
<i>[HS code 0210.9200 and entries relating thereto repealed by regulation 2(a)(ii)(D) of SI 13 of 2015 with effect from 31st March 2015]</i>	
0210.9300	Edible flours & meals of meat & meat offal of reptiles (including snakes and turtles)
0210.9900	Other meat, including edible flours & meals of meat & meat offal
0302.1100	Fresh/chilled Trout (<i>oncorhynchus mykiss</i> <i>mo trutta</i> , <i>oncorhynchus clarki</i> ,
0302.1200	Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>gorbuscha</i> , <i>keta</i> , <i>tschawytscha</i> , <i>kisutch</i> , <i>masou</i> , <i>rhodurus</i> etc
0302.1900	Other fresh/chilled salmonidae excluding livers & roes
0302.2100	Halibut (<i>Reinhardtius</i> , <i>hippoglossoides</i> , <i>hippoglossus-hippoglossus</i> , <i>hippoglossus-stenolepis</i>
0302.2200	Plaice (<i>Pleuronectes</i> , <i>platessa</i>) fresh or chilled excluding livers & roes
0302.2300	Fresh or chilled sole (<i>Solea</i> spp.) excluding livers & roes
0302.2900	Other flat fish, fresh or chilled excluding livers & roes
0302.3100	Albacore or long finned tunas (<i>Thunnus alalunga</i>) excluding livers & roes fresh or chilled
0302.3200	Yellowfin tunas (<i>Thunnus albacares</i>) excluding livers & roes fresh or chilled
0302.3300	Skipjack or striped bellied bonito excluding livers & roes fresh or chilled

HS Code	Description of goods
0302.3400	Bigeye tunas excluding livers & roes fresh or chilled (Thunnus obesus)
0302.3500	Bluefin tunas (Thunnus thynnus) excluding livers & roes fresh or chilled
0302.3600	Southern bluefin tunas (Thunnus maccoyii) excluding livers & roes fresh or chilled
0302.3900	Other tunas excluding livers & roes fresh or chilled
0302.4000	Herrings,(Clupea harengus, Clupea pallasii) excluding livers and roes fresh or chilled
0302.5000	Cod, (cadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers & roes fresh or chilled
0302.6100	Sardines, (Sardina pilchardus etc) brisling or sprats, excluding livers, roes fresh or chilled
0302.6200	Haddock (Melanogrammus aeglefinus) excluding livers & roes fresh or chilled
0302.6300	Coalfish (Pollachius Virens) excluding livers & roes fresh or chilled
0302.6400	Mackerel (Scomberscombrus, australasicus, japonicus) fresh or chilled excluding livers & roes
0302.6500	Dogfish and other sharks excluding livers & roes fresh or chilled
0302.6600	Eels (Anguilla spp.) excluding livers & roes fresh or chilled
0302.6700	Swordfish (Xiphias gladius) excluding livers & roes fresh or chilled
0302.6800	Toothfish (Dissostichus spp) excluding livers & roes fresh or chilled
0302.6900	Other excluding livers n.e.s fresh or chilled

HS Code	Description of goods
0302.7000	Fish livers and roes fresh or chilled
0303.1100	Frozen pacific sockeye salmon (red), (<i>Oncorhynchus nerka</i>) excluding livers & roes
0303.1900	Other frozen pacific salmon excluding livers & roes
0303.2100	Trout, frozen excluding livers & roes (<i>salmo trutta</i> , <i>onchorhynchus mykiss</i> , <i>clarki</i> etc)
0303.2200	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) frozen excluding livers & roes
0303.2900	Other salmonidae frozen excluding livers & roes
0303.3100	Halibut, frozen (<i>Reinhardtius hippoglossoides</i>) excluding livers & roes
0303.3200	Plaice (<i>Pleuronectes</i> , <i>platessa</i>) frozen excluding livers & roes
0303.3300	Sole (<i>Solea</i> spp.) frozen excluding livers & roes
0303.3900	Other frozen flat fish excluding livers & roes
0303.4100	Albacore or longfinned tunas (<i>Thunnus alalunga</i>) frozen excluding livers & roes
0303.4200	Yellowfin tunas (<i>Thunnus albacares</i>) frozen excluding livers & roes
0303.4300	Skipjack or striped bellied bonito frozen excluding livers & roes
0303.4400	Bigeye tunas (<i>Thunnus obesus</i>)
0303.4500	Bluefin tunas (<i>Thunnus thynnus</i>) frozen excluding livers & roes
0303.4600	Southern bluefin tunas (<i>Thunnus maccoyii</i>) frozen excluding livers & roes

HS Code	Description of goods
0303.4900	Other frozen tunas
0303.5100	Herrings, (<i>Clupea harengus</i> , <i>clupea pallasii</i>) frozen excluding livers and roes
0303.5200	Cod, (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) frozen excluding livers and roes
0303.6100	Swordfish (<i>Xiphias gladius</i>) frozen, excluding livers & roes
0303.6200	Toothfish (<i>Dissostichus spp</i>) frozen, excluding livers & roes
0303.7100	Sardines, sardinella, brisling or sprats frozen excluding livers & roes
0303.7200	Haddock (<i>Melanogrammus aeglefinus</i>) frozen excluding livers & roes
0303.7300	Coalfish (<i>Pollachius Virens</i>) frozen excluding livers & roes
0303.7400	Mackerel (<i>Scomberscombrus</i> , <i>Scomber australasicus</i> , <i>Scomberjaponicus</i>) frozen excluding livers & roes
0303.7500	Dogfish and other sharks frozen excluding livers & roes
0303.7600	Eels (<i>Anguilla spp.</i>) frozen excluding livers & roes
0303.7700	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) frozen excluding livers & roes
0303.7800	Hake (<i>Merluccius spp.</i> ; <i>Urophycis spp.</i>) frozen excluding livers & roes
03037900	Other frozen fish excluding livers and roes n.e.s
0303.8000	Frozen livers and roes

HS Code	Description of goods
0304.1100	Fresh or chilled Swordfish (<i>Xiphias gladius</i>) fillets and other fish meat (whether or not minced)
0304.1200	Fresh or chilled Toothfish(<i>Dissostichus spp</i>) fillets and other fish meat (whether or not minced)
0304.1900	Other fish fillets or meat whether or not minced fresh chilled or frozen n.e.s
0304.2100	Frozen Swordfish (<i>Xiphias gladius</i>) fillets
0304.2200	Frozen Toothfish (<i>Dissostichus spp</i>) fillets
0304.2900	Other frozen fish fillet
0304.9100	Other Swordfish (<i>Xiphias gladius</i>) fillets
0304.9200	Other Toothfish (<i>Dissostichus spp</i>) fillets
0304.9900	Other fish fillet
0305.1000	Flours meals and pellets of fish, fit for human consumption
0305.2000	Livers and roes of fish, dried, smoked, salted or in brine
0305.3000	Fish fillets, dried, salted or in brine, but not smoked
0305.4100	Pacific salmon, atlantic salmon & danube salmon smoked including fillets
0305.4200	Herrings (<i>Clupeaharengus, clupea pallasii</i>) smoked including fillets
0305.4900	Other smoked fish, including fillet n.e.s
0305.5100	Cod (<i>Gadus morhua, Gadus ogac, gadus macrocephalus</i>) dried/salted but not smoked
0305.5900	Other dried or salted fish but not smoked

HS Code	Description of goods
0305.6100	Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>) salted not dried or smoked & in brine
0305.6200	Cod (<i>Gadus morhua</i> / <i>Gadus ogac</i> / <i>gadus macrocephalus</i>) salted not dried/smoked and in brine
0305.6300	Anchovies (<i>Engraulis</i> spp.) salted not dried or smoked & in brine
0305.6900	Other salted fish not dried or smoked & other fish in brine n.e.s
0401.1011	Milk/Cream not concentrated or containing added sugar or sweetening of fat <1%, in immediate bottles PET/Plastic
0401.1019	Milk/Cream not concentrated or containing added sugar or sweetening of fat <1%, in containers of other materials
0401.1091	Other Milk/Cream not concentrated of fat <1% not re-constituted in bottles PET/Plastics
0401.1099	Other Milk/Cream not concentrated, of fact <1% not re-constituted in containers of other materials
0401.2011	Milk/Cream not concentrated fat >1%<6% re-constituted in bottles made of PET/Plastic
0401.2012	Milk/Cream not concentrated fat >1%<6% re-constituted, containers of other material
0401.2091	Milk/Cream not concentrated fat >1%<6% not reconstituted in bottles PET/Plastics
0401.2099	Milk/Cream not concentrated fat >1%<6% not constituted, containers of other material
0401.3010	Milk & cream not concentrated reconstituted (e.g. UHT) of a fat content by weight >6%
0401.3020	Fresh milk and cream of a fat content > 6 % by weight (whipping cream)

HS Code	Description of goods
0401.3090	Other milk and cream of a fat content > 6% by weight
<i>[HS Codes 0401.1011 to 0401.3090 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
0402.1000	Sweet concentrated milk & cream in powder, granules, solid form a fat content up to 1.5%weight
0402.2100	Milk & cream not sweetened, in powder or other solid forms of a fat cont. >1.5% by weight
0402.2910	Full cream powder
0402.2990	Other
0402.9110	Baby milk formulae, in any form not containing added sugar or sweetening matter
0406.1000	Fresh (unripened or uncurd) cheese, including whey cheese, and curd
0406.2000	Grated or powdered cheese, of all kinds
0406.3000	Processed cheese not grated or powdered
0406.4000	Blue veined cheese
0406.9010	Edam, Gouda or Cheddar
0406.9090	Other cheese and curd n.e.s
<i>[HS Codes 0406.1000 to 0406.9090 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
0407.0010	Eggs for hatching
0701.1000	Potato seed fresh or chilled
0701.9000	Other potatoes, fresh or chilled
0702.0000	Tomatoes, fresh or chilled.

HS Code	Description of goods
0703.1000	Onions and shallots fresh or chilled
0703.2000	Garlic fresh or chilled
0703.9000	Leeks and other alliaceous vegetables fresh or chilled
0704.1010	Cauliflower fresh or chilled
0704.1020	Headed Broccoli fresh or chilled
0704.2000	Brussel sprouts fresh or chilled
0704.9010	Chinese cabbages fresh or chilled
0704.9090	Other cabbages fresh or chilled
0705.1100	Cabbage Lettuce (head lettuce) fresh or chilled
0705.1900	Other lettuce fresh or chilled
0705.2100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) fresh or chilled
0705.2900	Other chicory fresh or chilled
0706.1010	Carrots fresh or chilled
0706.1020	Turnips fresh or chilled
0706.9010	Beetroot fresh or chilled
0706.9020	Salsify
0706.9090	Other similar edible roots fresh or chilled
0707.0000	Fresh or chilled cucumbers and gherkins
0708.1000	Peas (<i>pisum sativum</i>) shelled or unshelled, fresh or chilled

HS Code	Description of goods
0708.2000	Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.) shelled or unshelled, fresh or chilled
0708.9000	Other leguminous vegetables shelled or unshelled, fresh or chilled
0709.2000	Asparagus fresh or chilled
0709.3000	Aubergines (egg plants) fresh or chilled
0709.4000	Celery other than celeriac fresh or chilled
0709.5100	Mushrooms of the genus <i>Agaricus</i> fresh or chilled
0709.5900	Other vegetables fresh or chilled n.e.s
0709.6010	Fruits of the genus <i>capsicum</i>
0709.6020	Long red/green chilli
0709.6030	Medium white chilli
0709.6090	Other fruits of the genus <i>capsicum</i> or of the genus <i>pimento</i>
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.9010	Chouchoutte
0709.9090	Other spinach
0713.4000	Dried lentils shelled, whether or not skinned or split
0714.1000	Manioc (cassava) fresh, chilled, frozen or dried whether or not sliced
0714.2000	Sweet potatoes fresh, chilled, frozen or dried whether or not sliced

HS Code	Description of goods
0714.9010	Cocoyam fresh, chilled, frozen or dried whether or not sliced
0714.9020	Yam fresh, chilled, frozen or dried whether or not sliced or in the form of pellets; sago pith
0714.9090	Other similar roots & tubers fresh/chilled/ frozen/ dried whether or not sliced or pellet
0803.0010	Fresh Bananas including plantains
0803.0020	Dried bananas including plantains
0804.1010	Fresh dates
0804.1020	Dried dates
0804.2010	Fresh figs
0804.2020	Dried figs
0804.3000	Pineapples fresh or dried
0804.4000	Avocados fresh or dried
0804.5010	Mangoes fresh or dried
0804.5090	Other similar fresh or dried fruits n.e.s
0805.1000	Oranges fresh or dried
0805.2000	Mandarins including tangerines/satsumas, wilkins clementines & similar fruits fresh/dried
0805.4000	Grapefruit fresh or dried
0805.5000	Lemons and Limes, fresh or dried
0805.9000	Other citrus fruit, fresh or dried

HS Code	Description of goods
0806.1000	Grapes, fresh
0806.2000	Grapes, dried
0807.1100	Watermelons fresh
0807.1910	Cantaloupe fresh
0807.1990	Other melons fresh
0807.2000	Pawpaws (papayas) fresh
0808.1000	Apples fresh
0808.2000	Pears and quinces fresh
0809.1000	Apricots fresh
0809.2000	Cherries fresh
0809.3000	Peaches, including nectarines fresh
0809.4000	Plums and sloes fresh
0810.1000	Strawberries, fresh
0810.2000	Raspberries, blackberries, mulberries and loganberries fresh
0810.4000	Cranberries, bilberries, and other fruits of the genus Vaccinium fresh
0810.5000	Kiwi fruit fresh
0810.6000	Durians, fresh
0810.9010	Starfruit, fresh
0810.9090	Other fruit, fresh, n.e.s

HS Code	Description of goods
0901.1100	Coffee not roasted or decaffeinated
0901.1200	Unroasted decaffeinated coffee
0901.2100	Roasted coffee not decaffeinated
0901.2200	Roasted decaffeinated coffee
0901.9010	Coffee husks and skins
0901.9090	Other coffee and coffee substitutes
0902.1000	Green tea flavoured or not, in immediate packings or not of a content up to 3 kg
0902.2000	Other green tea (not fermented) whether or not flavoured
0902.3000	Black tea partly or fully fermented, flavoured or not in pkgs of a content up to 3Kg
0902.4000	Other black tea fermented or partly fermented tea whether or not flavoured
0903.0000	Mate.
<i>[HS Codes 0901.1100 to 0903.0000 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
1006.1000	Rice in the husk (paddy or rough)
1006.2000	Husked (brown) rice
1006.3010	Long grain rice, semi/wholly milled, whether or not polished or glazed
1006.3020	Basmati rice, semi/wholly milled whether or not polished or glazed
1006.3090	Other rice semi/wholly milled, whether or not polished or glazed

HS Code	Description of goods
1006.4000	Broken rice
1101.0011	High protein flour
1101.0019	Other flour
1101.0090	Improved or enriched wheat or meslin flour (e.g. self raising flour)
1103.1100	Groats and meal of wheat
1103.1300	Groats and meal of maize (corn)
1103.1910	Groats and meal of rice
1103.1920	Groats and meal of oats
1103.1990	Groats and meal of other cereals
1103.2000	Cereal pellets
1103.1200	Rolled or flaked grains of oats
1104.1900	Rolled or flaked grains of other cereals
1104.2200	Other worked grains of oats eg. hulled, pearled, sliced or
1104.2300	Other worked grains of maize (corn) eg, hulled, pearled, sliced
1104.2900	Other worked grains of other cereals (eg hulled, pearled, sliced
1104.3000	Germs of cereals, whole, rolled, flaked or ground
	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1507.1000	- Crude oil, whether or not degummed

HS Code	Description of goods
1507.9000	- Other
	Ground nut oil and its fractions, whether or not refined, but not chemically modified
1508.1000	- Crude oil
1508.9000	- Other
<i>[HS Codes 1507.1000 to 1508.9000 (and their headings) inserted by regulation 2 of SI 50 of 2017 with effect from 28th August 2017]</i>	
1509.1000 *	Virgin olive oil refined or not but not chemically modified
1509.9000 *	Other olive oil and its fractions refined or not but not chemically modified
1512.1100 *	Crude oil from sunflower-seed or safflower oil & their fractions thereof
1512.1900 *	Other sunflower-seed or safflower oil and their fractions thereof.
<i>[HS Codes 1103.1100 to 1512.1900 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
<i>[NOTE: HS Codes 1509.1000 to 1512.1900 were already present in previous version of legislation]</i>	
	Coconut (copra), palm kernel or babassu oil and its fractions thereof, whether or not refined, but not chemically modified.
	- Coconut (copra) oil and its fractions:
1513.1100	- - Crude oil
1513.1900	- - Other
	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.

HS Code	Description of goods
	- Low erucic acide rape or colza oil and its fractions:
1514.1100	- - Crude oil
1514.1900	- - Other
	- Other:
1514.9100	- - Crude oil
1514.9900	- - Other
	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
	- Maize (corn) oil and its fractions:
1515.2100	- - Crude oil
1515.3000	- Castor oil and its fractions
1515.5000	- Sesame oil and its fractions
<i>[HS Codes 1513.1100 to 1515.5000 (with their headings) inserted by regulation 2 of SI 50 of 2017 with effect from 28th August 2017]</i>	
1517.1000	Margarine, excluding liquid margarine
1602.1010	Homogenised preparations specifically prepared for infants
1701.1100	Cane sugar not containing added flavouring in solid form
1701.1200	Beet sugar not containing added flavouring or colouring matter in solid form
1701.9110	Icing, castor or other confectioners sugar cont. added flavouring or colouring matter

HS Code	Description of goods
1701.9190	Other sugar containing added flavouring or colouring matter in solid form
1701.9900	Other cane or beet sugar cont. or not cont. added flavour/colouring in solid form n.e.s.
1901.1000	Preparations for infant use, put up for retail sale
	Prepared food obtained by swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared not elsewhere specified or included.
1904.1000	- Prepared food obtained by the swelling or roasting of cereals or cereal products
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904.3000	- Bulgur wheat
1904.9090	1904.9090
<i>[HS Codes 1904.1000 to 1904.9090 (with their headings) inserted by regulation 2 of SI 50 of 2017 with effect from 28th August 2017]</i>	
2005.1010	Homogenised preparation not frozen, specifically for infants
2009.1210	Orange Juice not frozen, especially for infants of brix value not exceeding 20
2009.2110	Grapefruit juice of a brix value < 20 especially for infants
2009.3110	Juice of any other single citrus fruit of brix value < 20 especially for infants
2009.4110	Pineapple juice of a brix value < 20 especially for infants

HS Code	Description of goods
2009.5010	Tomato juice especially for infants
2009.6110	Grape juice (incl. grape must) of a brix value < 20 especially for infants
2009.7110	Apple juice of a brix value < 20 especially for infants
2009.8010	Juice of other single fruit or vegetable especially for infants
2009.9010	Mixtures of juices especially for infants
	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences and concentrates or with a basis of coffee:
2101.1100	- - Extracts, essences and concentrates
2101.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee
2101.2000	- Extracts, essence and concentrates of tea or mate, and preparations with basis of these extracts, essences or concentrates or with a basis of tea or mate
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101.3010	- - - Not decaffeinated
2101.3020	- - - Decaffeinated
<i>[HS Codes 2101.1100 to 2101.3020 (with their headings) inserted by SI 50 of 2017 with effect from 28th August 2017]</i>	

HS Code	Description of goods
2103.1000	Soya sauce
2103.2000	Tomato ketchup and other tomato sauces
2103.3000	Mustard flour and meal and prepared mustard
2103.9010	Chilli sauce
2103.9090	Other sauces, mixed condiments and mixed seasoning
<i>[HS Codes 2103.1000 to 2103.9090 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
2104.1010	Homogenised composite food preparations, for infant use
	Soups and broths and preparations therefor; homogenised composite food preparations.
	- Soups and broths and preparations therefor:
2104.1090	- - - Other
<i>[HS Code 2104.1090 (with its headings) inserted by regulation 2 of SI 50 of 2017 with effect from 28th August 2017]</i>	
2104.2000	Homogenised composite food preparations
<i>[HS Code 2104.2000 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
	Food preparations not elsewhere specified or included.
2106.9030	- - - Herbal Infusions
<i>[HS Code 2106.9030 (with its heading) inserted by regulation 2 of SI 50 of 2017 with effect from 28th August 2017]</i>	
2308.0000	Veg. materials & waste/Veg residues & by-pro whether pellet form used in animal feeding
2309.9011	Poultry feeds, prepared

HS Code	Description of goods
2309.9012	Dairy cattle feed, prepared
2309.9013	Other cattle feed, prepared
2309.9014	Swine feed, prepared
2309.9015	Other livestock feed, prepared
2501.0000	Salt & pure sodium chloride, in aqueous solut. or cont. added anticaking, free flowing agents
2710.1110	Aviation spirit (Avgas)
2710.11 20	Motor Spirit (gasoline, Mogas, MSP)
2710.1911	Kerosene, type jet fuel
2710.1912	Illuminating kerosene (IK)
2710.1921	Gas oil (Diesel oil)
2710.1922	Fuel oils (furnace oil)
2710.1900	Petroleum gases and other gaseous hydrocarbons (Liquefied)
<i>[HS Code 2710.1900 inserted by SI 70 of 2016 with effect from 3rd October 2016]</i>	
2914.1100	Acetone without other oxygen function
2914.1200	Butanone (methyl ethyl ketone) without other oxygen function
2914.1300	4--Methylpentan-2-one (methyl isobutyl ketone)
2914.2100	Camphor without other oxygen function
2914.2200	Cyclohexanone and methylcyclohexanones without other oxygen function

HS Code	Description of goods
2914.2300	Ionones and methylionones without other oxygen function
2914.2900	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function
2914.3100	Phenylacetone (phenylpropan-2-one)
2914.3900	Other aromatic ketones without other oxygen function
2914.4000	Ketone-alcohols and ketone-aldehydes
2914.5000	Ketone phenols and Ketones with other oxygen function
2914.6100	Anthraquinone
2914.6900	Other quinones
2914.7000	Halogenated, sulphonated, nitrated or nitrosated derivatives
2936.2100	Vitamins A and their derivatives
2936.2200	Vitamin B1 and its derivatives
2936.2300	Vitamin B2 and its derivatives
2936.2400	D-or DL-Pantothenic acid (Vitamins B3, B5) and its derivatives
2936.2500	Vitamin B6 and its derivatives
2936.2600	Vitamin B12 and its derivatives
2936.2700	Vitamin C and its derivatives
2936.2800	Vitamin E and its derivatives
2936.2900	Other vitamins and their derivatives

HS Code	Description of goods
2936.9000	Other, including natural concentrates
2937.1100	Somatotropin, its derivatives and structural analogues
2937.1200	Insulin and its salts
2937.1900	Other polypeptide hormones, protein hormones & glycoprotein hormones
2937.2100	Cortisone/hydrocortisone/prednisone and prednisolone
2937.2200	Halogenated derivatives of corticosteroidal hormones
2937.2300	Oestrogens and progestogens
2937.2900	Other steroidal hormones, their derivatives and structural analogues
2937.3100	Epinephrine
2937.3900	Other catecholamine hormones, their derivatives & structural analogues
2937.4000	Amino acid derivatives
2937.5000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogue
2937.9000	Other hormones, natural or reproduced by synthesis derivatives & it structural analogues
2941.1010	Amoxillin and its salts
2941.1020	Ampicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
2941.1090	Other penicillins and their derivatives; salts thereof
2941.2010	Dihydrostreptomycin, its salts, esters and hydrates

HS Code	Description of goods
2941.2090	Other streptomycins and their derivatives; salts thereof
2941.3000	Tetracyclines and their derivatives; salts thereof
2941.4000	Chloraphenicol and its derivatives; salts thereof
2941.5000	Erythromycin and its derivatives; salts thereof
2941.9000	Other antibiotics
3001.2000	Extracts of glands or other organs or of their secretions
3001.9000	Other human or animal substances prepared for therapeutic, prophylactic uses n.e.s.
3002.1000	Antisera & other blood fractions & modified immunological products
3002.2000	Vaccines for human medicine
3002.3000	Vaccines for veterinary medicine
3002.9000	Other modified immunological prod. vaccine, toxin, cultures of micro-organism & sim. prod.
3003.10 00	medicaments cont. penicillins/derivatives thereof with a penicillanic acid structure
3003.2000	Medicaments containing other antibiotics
3003.3100	Medicaments containing insulin
3003.3900	Medicaments cont. other hormones or other products of hd.29.37 but not cont antibiotics
3003.4000	Medicaments cont. alkaloids & derivatives but not cont. hormones of hd.29.37 or antibiotics
3003.9000	Other medicaments consisting of two or more constituents which have been mixed together

HS Code	Description of goods
3004.1000	Medicament cont. penicillin, with penicillanic acid struct. & derivative, for retail sale
3004.2000	Medicaments containing other antibiotics put up for retail sale
3004.3100	Medicaments containing insulin for retail sale
3004.3200	Medicament cont. adrenal corticosteroid hormone, derivat. & struct. analogue for retail sale
3004.3900	Medicaments cont. hormones & products of hd.29.37 but not antibiotic for retail sale
3004.4000	Medicam. cont. alkaloid, derivat. but not cont. hormone, prod of hd.29.37, antibiotic for r/sale
3004.5000	Other medicaments cont. vitamins or other prod. of heading No.29.36 for retail sale
3004.9000	Other medicaments
3005.1010	Medicated plaster
3005.1090	Other adhesive dressings & other articles having an adhesive layer
3005.9000	Other wadding, gauze, bandage, dressing mat. cont. pharmaceutical subst. for r/sale
3006.1000	Sterile surgical catgut, similar suture mat. & tissue adhesive for surg. wound closure
3006.2000	Blood grouping reagents
3006.3000	Opacifying preparation for x-ray exam.; diagnostic reagents designed to admin. Patient
3006.4000	Dental cements and other fillings; bone reconstruction cements
3006.5000	First aid boxes and kits

HS Code	Description of goods
3006.6000	Chemical contraceptive preparations based on hormones/on products hd.29.37/spermicide
3006.7000	Gel prep. design for use in human, veterinary medic. as lubricant for surgical operat/exam
3006.9100	Appliances identifiable for ostomy use
3006.9200	Waste pharmaceuticals
3401.1100	Soap and organic surface-active products for toilet use (incl. medicated products)
3401.1900	Other soap or organic surface-active product or preparation for washing in the form of bars, cakes, moulded pieces or shapes
3401.2000	Soap in other forms
3402.1100	Anionic surface-active agents, whether or not put up for retail sale
3402.1200	Cationic surface-active agents, whether or not put up for retail sale
3402.1300	Non-ionic surface-active agents, whether or not put up for retail sale
3402.1900	Other organic surface-active agents whether or not put up for retail sale
3402.2000	Washing preparations put up for retail sale
3402.9000	Other surface-active preparations, washing preparations & cleaning preparations
<i>[HS Codes 3401.1100 to 3402.9000 inserted by regulation 2 of SI 21 of 2017 with effect from 13th April 2017]</i>	
3808.9120	Insecticides in other packaging
3808.9220	Fungicides in other packaging

HS Code	Description of goods
3808.9300	Herbicides, anti-sprouting product and plant -growth regulators in other packaging
3808.9400	Disinfectants
3808.9919	Rodenticides in other packaging
3808.9929	Other similar products in other packaging
3822.0000	Diagonostic laboratory reagent on backed prep. diagnostic other than those hd 30.02/30.03
4421.9010	Coffins
4818.3000	Tablecloths and serviettes
4818.4010	Sanitary towels, tampons and similar articles
4818.4090	Napkins and napkin liners for babies and similar sanitary articles (eg breast pad, pampers)
4818.9020	Napkins and similar articles (except napkin liners) not covered under HS code 4818.4010
4901.1000	Brochures/leaflets & similar printed matter in single sheets, whether or not folded
4901.9100	Dictionaries and encyclopaedias and serial installments thereof
4901.9900	Other printed books and similar printed matter
4903.0000	Children's picture, drawing or colouring books
4904.0010	Music, printed or in manuscript, bound
4904.0090	Other Music, printed or in manuscript, whether or not illustrated
4905.1000	Printed globes

HS Code	Description of goods
4905.9100	Hydrographic or similar charts, in book form, including atlases
4905.9910	Printed maps
4905.9990	Other Wall maps, topographical plans, printed
4906.0000	Plans & drawings for architectural/engineering etc being originals drawn by hand
4907.0010	Postage, revenue and similar stamps of current or new issue in the country in which they have a recognised face value
4907.0020	Banknotes
4907.0030	Cheque books and cheques
4907.0090	Other Stock, share or bond certificates and similar documents of title
4908.1000	Transfers (decalcomanias), vitrifiable
4908.9000	Other transfers
4909.0010	Printed or illustrated postcards
4909.0020	Printed cards bearing messages, whether or not illustrated, with/out envelopes/trims
4909.0090	Other bearing greeting/announcement whether illustrated with/out envelope/trimmings
4910.0000	Calendars of any kind, printed, including calendar blocks.
4911.1010	Solicited advertising materials for the tourism industry
4911.1090	Other trade advertising material, commercial catalogues and the like

HS Code	Description of goods
4911.9100	Pictures, designs and photographs
4911.9910	Examination papers
4911.9990	Other printed matter
7118.9000	Other coins
8539.2910	Energy savings electric bulbs
8713.1000	Not mechanically propelled
<i>[HS Code 8713.1000 inserted by regulation 2(a)(ii)(E) of SI 13 of 2015 with effect from 31st March 2015]</i>	
8713.9000	Others
<i>[HS Code 8713.9000 inserted by regulation 2(a)(ii)(E) of SI 13 of 2015 with effect from 31st March 2015]</i>	
9018.1100	Electro-cardiographs
9018.1200	Ultrasonic scanning apparatus
9018.1300	Magnetic resonance imaging apparatus
9018.1400	Scintigraphic apparatus
9018.1900	Other electro-diagnostic apparatus
9018.2000	Ultra-violet or infra-red ray apparatus
9018.3100	Syringes, with or without needles
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other syringes, needles, catheters, cannulae and the like
9018.4100	Dental drill engines, whether or not combined on single base with other dental equipment

HS Code	Description of goods
9018.4900	Other instruments and appliances, used in dental sciences
9018.5000	Other ophthalmic instruments and appliances
9018.9000	Other instruments and appliances used in medical/surgical/dental/veterinary science
9006.3000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes
9019.1000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.2000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9022.1200	Computed tomography apparatus
9022.1300	Other, for dental uses
9022.1400	Other, for medical, surgical or veterinary uses
9022.1900	Apparatus based on the use of X-rays for other uses
9022.2100	For medical, surgical, dental or veterinary uses
9022.3000	X-ray tubes
9022.9000	Other, including parts and accessories
9027.8000	Other instruments and apparatus
9402.1010	Dentists' chairs and parts thereof
9201.1000	Upright pianos
9201.2000	Grand pianos

HS Code	Description of goods
9201.9000	Other keyboard stringed instruments and harpsichords
9202.1000	String musical instruments played with a bow
9202.9000	Other string musical instruments
9205.1000	Brass-wind instruments
9205.9000	Other wind musical instruments
9206.0000	Percussion musical instruments (eg. drums, xylophones, cymbals, castanets, maracas)
9207.1000	Keyboard instruments, other than accordions
9207.9000	Other musical instruments, sound of which is produced or must be amplified electrically
9208.1000	Musical boxes
9208.9000	Fairground/mechanical street organ & musical instruments not falling in any heading of chapter 92
9209.3000	Musical instrument strings
9209.9100	Parts and accessories for pianos
9209.9200	Parts and accessories for the musical instruments of heading 92.02
9209.9400	Parts and accessories for the musical instruments of heading 92.07
9209.9900	Other parts and accessories for musical instruments
9903.0000	Goods re-imported after exportation for repair/alteration/renovation
9904.0000	Personal & household effects that have been in the importers' possession more than 12 months

HS Code	Description of goods
9905.0000	Ship stores in transit
9906.0000	Short-shipped goods
9907.0000	Human remains
9908.0000	Groupage containers only

7. (1) Goods re-imported after exportation for repair, exhibition, processing, replacement under warranty or personal use, where—
- (i) the importer shall give prior notice of exportation of the goods to the Revenue Commissioner with a statement of particulars of the repair, exhibition, processing or replacement required.
 - (ii) the importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair, process or replacement, and satisfy the Revenue Commissioner as to the identity of the goods.
- (2) Goods described in clause (1) may be assessed for tax on the cost of the repair or processing including the cost of materials or parts used.
8. (1) Containers of imported merchandise which after discharge are returnable to the sender where—
- (i) the containers shall be suitably identified and produced for examination by a custom officer at the time of re-exportation;
 - (ii) the importer shall keep a record of the receipt and disposal of the containers.
- (2) The importer shall give an undertaking on the bill of entry that the containers shall be re-exported.
- (3) The Revenue Commissioner may require the importer to give security by bond or deposit in a sum sufficient to cover the tax on the value of the containers.
9. Materials and equipment supplied by other Governments or International Organisations under Technical Aid or Assistance programmes approved by the Government of Seychelles.
10. (1) Passenger's baggage if the Revenue Commissioner is satisfied that the passenger's baggage is—
- (a) for the personal or household use of the passenger;
 - (b) not for sale or use as trade goods; and
 - (c) landed within six months of the passenger's arrival and deemed to have accompanied the passenger upon his arrival in Seychelles;
- (2) The exemption granted under clause (1) shall apply to a passenger who is accepted by the Revenue Commissioner as transferring his or her place of permanent residence from another country to Seychelles.
- (3) In case of any new personal and household items, under clause (1) the exemption is restricted to the value of SCR1000 per person included in the baggage commensurate with the person or family which is changing residence.
11. (1) The personal effects including all clothing or other articles, other than alcohol and tobacco, new or used which a tourist may reasonably require, taking into consideration all the circumstances of his

- or her visit provided the Revenue Commissioner is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.
- (2) Personal effects shall not include merchandise imported for commercial purposes.
 - (3) Travel souvenirs carried by a tourist if the Revenue Commissioner is satisfied that the said travel souvenir shall be re-exported by the tourist on leaving Seychelles.
12. (1) Goods imported if the Revenue Commissioner is satisfied that the articles shall be re-exported within 12 months of their importation or such longer period that the Revenue Commissioner may accept on his or her satisfaction that it is to be re-exported within the extended period.
- (2) Subject to clause (1) the Revenue Commissioner, may, if he or she thinks fit require a deposit sufficient to cover the VAT on imported goods.
13. (1) Newspapers, magazines, journals and periodicals imported for personal use and not for sale.
- (2) Documents of no commercial value such as invoices, blank application forms, bills of lading or similar documents not for sale.
 - (3) Trade advertising, promotional materials and samples up to SCR1000 per item and not intended for sale.
14. (1) Goods imported by the President of the Republic of Seychelles for his personal use or for official purposes in his capacity as President.
- (2) Goods imported for the personal and exclusive use of a former President of the Republic of Seychelles.
 - (3) The importer of the items exempted under sub-clause (2) shall declare upon the bill of entry the items for personal and exclusive use and furnish it to the Revenue Commissioner.
15. (1) Goods, motor vehicles and other articles imported by religious organisations registered or established under any written laws where the goods, motor vehicles or any other articles are to be used only for the purpose of—
- (a) construction, repairing, decorating and furnishing of hurches, presbyteries or other religious organisations in connection with the duties of a place of worship; or
 - (b) discharging religious functions.
- (2) The importer of goods, motor vehicles or other articles exempted under sub-clause(1) shall provide the Revenue Commissioner a bill of entry endorsed by the Ministry of Finance.
16. (1) Goods and articles permitted to be imported under any agreement made between the Government of Seychelles and any other Government, body, organisation, persons or by virtue of the provisions of Articles 50 and 62 of the Vienna Convention on Consular Relations, 1968 or any other Conventions modifying or replacing that Convention.
- (2) Goods supplies, material and equipment imported into Seychelles in connection with an agreement entered into with the Government of Seychelles before or after the commencement of Regulations, the import of which is specifically provided for under that agreement as not being subject to any tax, charge or duty.
17. (1) Goods imported to be used in the process of—
- (a) conservation, generation or production of renewable or environment friendly energy sources as endorsed by the Seychelles Energy Commission;
 - (b) conservation of fresh or potable water resources or re-use or recycling of waste water as endorsed by the Ministry responsible for Environment;
 - (c) solid waste recycling or reduction or re-use as endorsed by the Ministry responsible for Environment.

- (2) An application' for an exemption under sub-clause(1) shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Seychelles Energy Commission, or an authorised officer of the Ministry responsible for Environment.
18. Goods imported into Seychelles by the Seychelles People's Defence Forces, National Arts Council and National Sports Council solely for use in the conduct of their activities, functions, and duties as provided for under their respective Acts.
19. Goods imported into Seychelles by the Seychelles Pension Fund or Central Bank of Seychelles, solely for use in the conduct of their activities, functions, and duties as provided for under their respective Acts.
20. Import of goods as consumable stores for use outside Seychelles on an aircraft or vessel going to a destination outside Seychelles.
21. Goods, excluding motor vehicles, approved by the Ministry responsible for Natural Resources for importation by the Seychelles Agricultural Agency for sale in requisite stores.
22. (1) Goods and equipment approved by the Ministry responsible for Agriculture and Fisheries, for importation by person engaged solely in farming, fishing and supporting activities.
- (2) "Supporting activities" include abattoir, animal feed factories and hatchery.
- (3) The importer of goods specified under subclauses (1) and (2) shall provide the Revenue Commissioner with a bill of entry endorsed by the Ministry for Agriculture and Fisheries.
- (4) For the purpose of clause (1), "goods" exclude all motor vehicles except specialised motor vehicle as certified by the Ministry responsible for Agriculture and Fisheries.

[First Schedule Part I paragraph 22 repealed and substituted by SI 42 of 2016 with effect from 27th June 2016]

23. Importation of capital goods with a CIF value of more than SCR100,000 and a shelf life of more than two years, for use at airport retail outlets by an operator of duty free shops.
24. Importation of minor operating equipment, not including office supplies, with a CIF value of less than SCR100,000 or a shelf life of more than two years for use at airport retail outlets by an operator of duty free shops.
25. Importation of plant, equipment, machinery, construction materials by the Seychelles Civil Aviation Authority for the exclusive use for the management and maintenance of facilities at airports in Seychelles.
26. Goods approved by the Ministry responsible for Health for importation by persons engaged in the dispensing of vitamins to be used for therapeutic purposes.
27. Crematorium specific equipment approved by the Ministry responsible for Health for importation by a person engaged in crematorium business.

[First Schedule Part I paragraph 27 inserted by regulation 2(a)(iii) of SI 13 of 2015 with effect from 31st March 2015]

Part II – Supplies

The following are exempt supplies for the purposes of this Act, a supply of—

1. (a) financial services by a person carrying on a business as a Security Exchange, clearing agency and securities facility as defined under the Securities Act, 2007 or a financial institution as defined in the Financial Institutions Act, 2004 and any subsequent amendments to the said Acts;
- (b) education services, including any textbooks or stationery supplied in relation to such services;
- (c) internationally donated goods or services to a non-profit body;

- (d) life insurance premiums, health insurance premiums, marine cargo insurance premiums, insurance premiums under the agriculture disaster and fisheries insurance scheme or a reinsurance contract by a person carrying on the business of a licensed insurer or reinsurer;

[First Schedule Part II paragraph 1(d) amended by regulation 2(b)(i)(A) of [SI 13 of 2015](#) with effect from 31st March 2015]

- (e) hospital, medical and dental services including ancillary services as approved by the public health authority;
- (f) goods intended for further processing or resale which are exempted at point of import;
- (g) service provided by a non-resident if the supply of goods are not situated in Seychelles at the time of supply and are not to be entered for home consumption in Seychelles pursuant to the Customs legislation by the supplier of the goods;
- (h) goods by persons engaged in agriculture and fisheries and registered with the Ministry responsible for Natural Resources and Industry;
 - (i) fresh bread;
 - (j) public utility services;
 - (k) services by Seychelles Petroleum Company Limited (SEPEC);
 - (l) services for construction of residential dwellings, including renovation and extensions of such dwellings;

[First Schedule Part II paragraph 1(l) repealed and substituted by regulation 2(b)(i)(B) of [SI 13 of 2015](#) with effect from 31st March 2015]

- (m) sales realised at auctions by customs;
 - (n) broadcasting services by a licensed service provider;
 - (o) recycled goods endorsed by the Ministry of Environment;
 - (p) retreaded tyres;
 - (q) a right or option to receive a supply under paragraphs (a) - (p);
2. Commissions received for contracted services by Destination Management Companies acting as intermediaries;
 3. Service charge levied under an approved service charge scheme.
 4. The leasing or renting of premises for the sole purpose of residential dwelling.
 5. The transfer of land and rights therein.

[First Schedule Part II paragraph 5 amended by regulation 2(b)(ii) of [SI 13 of 2015](#) with effect from 31st March 2015]

- 5A. The leasing of an asset subject to a financial lease as defined under the Financial Leasing Act, 2013.

[First Schedule Part II paragraph 5A inserted by regulation 2(b)(iii) of [SI 13 of 2015](#) with effect from 31st March 2015]

6. In this Schedule—

"approved service charge scheme" means a service charge distribution of payments to the extent that—

- (a) the service charge scheme has unambiguous criteria and is well documented and is freely accessible to all employees;
- (b) is distributed widely, broadly and proportionally to all eligible employees; and

- (c) is distinguishable from any other emolument on the employee's payment advice and employer's system payroll.

"baggage" means all used articles that are the personal property of passenger upon his arrival in Seychelles, and—

- (a) includes wearing apparel, personal effects, and instruments and tools for personal use;
- (b) does not include any restricted and or prohibited item in accordance the Customs Management Act, 2011 and motor vehicles.

"consumable stores" means—

- (a) goods for consumption by passengers or crew on board an aircraft or ship; or
- (b) goods that are necessary to operate or maintain an aircraft or ship, including fuel and lubricants but not including spare parts and equipment;

"donated goods or services", in relation to a non-profit body, means goods or services that are gifted to the body and that are intended for use in the carrying out of the purposes of the body;

"education services" means education provided by—

- (a) a pre-primary, primary, or secondary school;
- (b) a technical college, university or equivalent tertiary institution; or
- (c) an institution established for the promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons,

and recognised by the Ministry responsible for Education.

"Financial institution" means—

- (a) any bank; or
- (b) any Bureau de Change.

and, for the purposes of this Schedule, all branches and agencies of a financial institution in Seychelles are deemed to be one financial institution—

"Financial services" means—

- (a) the granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;
- (b) transactions concerning money, deposit and current accounts, payments, transfers, debt, cheques, or negotiable instruments, other than debt collection and factoring;
- (c) transactions relating to financial derivatives, forward contracts, options to acquire financial instruments, and similar arrangements;
- (d) transactions relating to shares, stocks, bonds, and other securities, other than custody services;
- (e) the management of investment funds;
- (f) the provision, or transfer of ownership, of an insurance contract or the provision of reinsurance in respect of any such contract;
- (g) the provision, or transfer of ownership, of an interest in a scheme for the payment or granting of benefits by a benefit fund, provident fund, pension fund, retirement annuity fund, or preservation fund;
- (h) a supply of credit under a hire-purchase agreement, if the credit for the goods is provided for as a separate charge and the charge is disclosed to the recipient of the goods; or

- (i) the arranging of any of the services in paragraphs (a) to (h);

"**life insurance premiums**" means consideration given or to be given in return for undertaking liability under a contract to pay annuities on human life;

"**non-profit body**" means a society, association, or organisation, whether or not incorporated, that is carried on for charitable or religious purposes and none of the income or assets of which confers, or may confer, a private benefit on any person;

"**reinsurance**" has the same meaning as in the Insurance Act 2008;

Second Schedule

Zero-rated supplies

[Second Schedule repealed and substituted by regulation 2 of SI 4 of 2014 with effect from 20th January 2014]

1. The following are zero-rated supplies for the purposes of this Schedule—
 - (a) a supply of any goods manufactured in Seychelles for the purpose of export and a supply of goods where the supplier has entered the goods for export under the Customs legislation and the goods have been exported from Seychelles by the supplier;
 - (b) a supply of services directly in connection with temporarily imported goods:

For the purposes of this Part, goods are exported from Seychelles if the goods are delivered to, or made available at an address outside Seychelles, and for this purpose evidence of—

- (i) the consignment or delivery of goods to an address outside Seychelles; or
- (ii) the delivery of the goods to the owner, charterer, or operator of a ship or aircraft supplying international transport services for the purposes of carrying the goods outside of Seychelles,

is considered sufficient evidence that the goods have been exported, in the absence of proof to the contrary.

- (c) a supply of services provided by a licensee, licensed under the International Corporate Service Providers Act;
- (d) a supply of goods or services by a business involved in the manufacture of petroleum products;
- (e) a supply of telecommunications services if—
 - (i) the supply is made by a resident telecommunications supplier to a non-resident telecommunications supplier; or
 - (ii) the person who initiates the supply (including when the person initiates the supply on behalf of another person) does so while physically present outside Seychelles;
- (f) a supply of services to a person who is outside Seychelles if—
 - (i) the services are directly related to land located outside Seychelles;
 - (ii) the services are physically performed on goods located outside Seychelles; or
 - (iii) the services are advertising services in relation to an enterprise carried on by the person outside Seychelles;
- (g) a supply of services to a non-resident person who is outside Seychelles at the time of supply if—
 - (i) the services are physically performed outside Seychelles;
 - (ii) the services are radio or television broadcasting services received at an address outside Seychelles; or

- (iii) the services are electronically supplied services delivered to a person who is outside Seychelles;
- (h) a supply that is a grant, transfer, or assignment of a copyright, patent, licence, trademark, or similar right for use outside Seychelles;
- (i) a supply of services if the Revenue Commissioner is satisfied that the services are for use or consumption outside Seychelles;
- (j) a supply of international transport services; and
- (k) a supply of goods or services as part of the transfer of an enterprise, or part of an enterprise, as a going concern by a registered person to another registered person is a zero-rated supply if—
 - (i) all the goods or services necessary for the continued operation of the enterprise or part of the enterprise are supplied to the transferee;
 - (ii) the transferor carries on the enterprise until the day of transfer;
 - (iii) the transferee will not carry on the enterprise to make exempt supplies and will not use the goods or services for private use; and
 - (iv) the transferor and transferee agree in writing, on or before the date of the transfer, that it will be treated as a transfer of an enterprise or part of an enterprise as a going concern for the purposes of this Schedule;
- (ka) transportation of cargo by sea to inner islands;

[Second Schedule paragraph 1(ka) inserted by regulation 3(a) of SI 13 of 2015 with effect from 31st March 2015]
- (l) a supply of a right or option to receive a supply that will be a zero-rated supply under paragraphs (a)-(ka);

[Second Schedule paragraph 1(l) amended by regulation 3(b) of SI 13 of 2015 with effect from 31st March 2015]
- (m) a supply of goods made by an operator of a Duty Free Shop;
- (n) a supply of animal feed;
- (o) a supply of Port Services, where the services are directly connected to international transport service or rendered to a nonregistered person;
- (p) a supply of management and maintenance of facilities at aerodromes as defined by the Seychelles Civil Aviation Authority Act, 2005;
- (q) a supply of services by a company licensed under the Companies (Special Licences) Act;
- (r) a supply that is both a zero-rated supply exempt under the Second Schedule and an exempt supply under Part II of First Schedule.

2. In this Schedule—

"**Ancillary transport services**" means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling service, and the storage

of transported goods or goods to be transported, but does not include such services supplied directly in connection with an aircraft or ship that is temporarily imported goods;

"**Companies Special Licence**" has the same meaning in the Companies (Special Licence) Act.

"**international transport services**" means the services, other than ancillary transport services, of transporting goods or passengers by land, sea, or air—

- (a) from a place outside Seychelles to another place outside Seychelles, including, if relevant, any part of the transport that takes place across the territory of Seychelles;
- (b) from a place outside Seychelles to a place of final destination within Seychelles; or
- (c) from a place within Seychelles to a place outside Seychelles;

"**non-resident telecommunications supplier**" means a supplier of telecommunications services who is a non-resident person as defined in the Business Tax Act;

"**resident telecommunications supplier**" means a supplier of telecommunications services who is a resident person as defined in the Business Tax Act; and

"**temporarily imported goods**" means goods temporarily imported into Seychelles under the Customs Management Act, 2011.

Third Schedule

Rate of VAT

[Third Schedule repealed and substituted by regulation 2 of [SI 4 of 2014](#) with effect from 20th January 2014]

The rate of VAT for the purposes of section 6 is 15%.

Fourth Schedule

Registration threshold

[Fourth Schedule repealed and substituted by regulation 2 of [SI 4 of 2014](#) with effect from 20th January 2014 and amended by regulation 2 of [SI 108 of 2014](#) with effect from 1st January 2015]

The registration threshold for the purposes of section 7 is SCR 2,000,000.