

Seychelles

Customs Management Act, 2011

Trades Tax Regulations, 1997

Statutory Instrument 1 of 1997

Legislation as at 8 November 2017

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Trades Tax Regulations, 1997

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Seychelles

Customs Management Act, 2011

Trades Tax Regulations, 1997

Statutory Instrument 1 of 1997

Commenced on 1 January 1997

[This is the version of this document at 8 November 2017.]

[Amended by [Customs Management \(Amendment of Trades Tax Regulations, 1997\) Regulations, 2014 \(Statutory Instrument 73 of 2014\)](#) on 13 October 2014]

*

[SI 1 of 1997; 9 of 1997; 28 of 1997; 38 of 1997; 53 of 1997; 23 of 1998; 24 of 1998; 53 of 1998; 58 of 1998; 78 of 1998; 1 of 1999; 45 of 1999; 37 of 2000; 54 of 2000; 18 of 2001; 25 of 2001; 40 of 2001; 3 of 2002; 28 of 2003; 6 of 2004; 8 of 2005; 10 of 2005; 51 of 2005; 53 of 2005; 16 of 2006; 26 of 2007; 30 of 2007; 31 of 2007; 39 of 2007; 41 of 2007; 16 of 2008; 32 of 2008; 35 of 2008; 36 of 2008; 48 of 2008; 55 of 2008; 60 of 2008; 61 of 2008; 62 of 2008; 74 of 2008; 78 of 2008; 85 of 2008; 86 of 2008; 49 of 2009; 65 of 2009; 72 of 2009; 73 of 2009; 74 of 2009; 75 of 2009; 88 of 2009; 96 of 2009; 105 of 2009; 31 of 2010; 62 of 2010; 90 of 2010; 98 of 2010; 22 of 2011; 31 of 2011; 92 of 2011; 51 of 2012; 8 of 2013; 73 of 2014]

[Note: The administering authorities in Seychelles take the view that these regulations have been partly repealed by regulations made under the Customs Management Act, 2011. Caution is advised accordingly.]

Part I – Preliminary

1. Citation

These Regulations may be cited as the Trades Tax Regulations, 1997.

2. Interpretation

In these Regulations, unless the context otherwise requires—

“**agent**”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he is entitled to act as the agent and who, or on whose behalf any person authorised by him, signs any document required or permitted by these Regulations to be signed by an agent:

Provided that the owner of any aircraft or ship, if resident or represented in Seychelles, shall be deemed to be the agent of the master for all the purposes of this Act, if no such agent be appointed;

“**aircraft**” includes aeroplanes, seaplanes, airships, balloons, kites, gliders, flying machines or any other means of aerial locomotion;

“**airport**” means an airport appointed for the purposes of these Regulations;

“**assessment**” means the ascertainment of the sum on which the tax is payable and the tax payable thereon;

*

These regulations were made under section 11 of the Trades Tax Act and continued under section 272(1) of the Customs Management Act, 2011 (Act 22 of 2011).

“bonded warehouse” means any place appointed by the Comptroller, whether store, house, shed, yard, dock or other premises or place, in which goods entered to be warehoused may be lodged, kept or secured pending payment of tax;

“by authority” means by the authority of the Commissioner or the Comptroller as case may be or of any other officer doing duty in the matter in relation to which the expression is used;

“Commissioner” means the Commissioner of Taxes in terms of the Business Tax Act of 1987;

“Comptroller” means the Comptroller of Trades Tax Imports;

“crew” includes every person employed or engaged in any capacity on board any Aircraft or ship;

“C.I.F. value” means the value of bringing goods to Seychelles and includes the cost of the goods, plus marine insurance, plus overseas freight;

“exporter” includes any person by whom any goods, previously imported into Seychelles are exported from Seychelles, and includes the owner or any person acting on his behalf;

“foreign parcels” means parcels posted in a place outside Seychelles and sent to a place in Seychelles, or in transit through Seychelles to a place outside Seychelles;

“foreign port” means any place in a country other than Seychelles to which aircraft or ships, as the case may be, may have access;

“goods” includes all kinds of movable personal property;

“goods under drawback” includes all goods in respect of which any claim for drawback has been made;

“goods manufactured in Seychelles” includes goods produced in Seychelles and in relation to goods, other than goods produced in Seychelles, includes goods assembled, or processed in Seychelles;

“goods produced in Seychelles” means goods originating in Seychelles, other than by assembly, manufacture or processing, and marketed without assembly, manufacturing or processing;

“home use” means use in Seychelles;

“importer” includes any owner or his agent, or any other person for the time being possessed of, or beneficially interested in any goods at the time of importation thereof;

“lighter” includes craft of every description used for the carriage of goods in a port;

“master” in relation to any aircraft or ship, means the person in charge or in command of such aircraft or ship, but does not include a person appointed for the conduct of ships into or out of a port;

“officer” means an officer of the Trades Tax Imports Division or where the Controller of Prices has delegated to any person the functions conferred on the Controller of Prices by regulation 3(4) in relation to price control that person in connection with the exercise of those functions, or any person to whom the Controller of Imports and Exports has delegated any of his functions;

[repealed and substituted by regulation 2(a) of [SI 18 of 2001](#) w.e.f. 28 May 2001; amended by regulation 2(a) of [SI 40 of 2001](#) w.e.f. 1 January 2002]

“owner” in respect of a ship or aircraft, includes the Master or other responsible officer of such ship or aircraft and also any person acting as agent for the owner to receive freight or other charges payable in respect of the ship or aircraft;

“parcel” means any postal packet which is received in Seychelles from abroad by parcel post;

“ports beyond the seas” means any country outside Seychelles, and includes fishing grounds when accepted by the Comptroller;

“package” includes every means by which goods for carriage may be caused, carried, enclosed, contained or packed;

“**place**” includes ship or aircraft;

“**Principal Secretary**” means the Principal Secretary responsible for finance;

“**port**” means any port appointed for the purposes of these Regulations;

“**produce documents**” means that the person on whom the obligation to produce documents is cast, shall, to the best of his power, produce to the Commissioner or Comptroller as the case may be, documents relating to the subject matter mentioned;

“**prohibited goods**” means any goods that are prohibited or restricted by law for the importation or exportation thereof, and includes references to ‘prohibited imports’ and ‘prohibited exports’ respectively;

“**sales revenue**” means the value of the goods sold or otherwise disposed of, calculated—

- (a) in the case of a sale, at the price at which they are sold or, where that price is less than the price at which they are normally sold to arms length customers, at the price which they are normally sold to arms length customers; and
- (b) in the case of any other disposal, at the price at which they are sold to arms length customers;

“**ship**” includes any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise or towed;

“**smuggling**” means any importation, introduction, exportation or attempted importation, introduction or exportation of goods with intent to defraud the revenue, or to evade any prohibition of, restriction on, or Regulation as to, the importation, introduction or exportation of any goods;

“**tax**” means the trades tax;

“**taxable goods**” means goods liable to tax and includes goods in respect of which tax is payable;

“**Taxation Division**” means the Taxation Division of the Ministry of Finance and Communication;

“**Trades Tax Imports Division**” means the Trades Tax Imports Division of the Ministry of Finance and Communication;

“**taxpayer**” means a person who is liable to pay the tax;

“**time of importation**” means the time at which the aircraft or ship importing goods actually lands in Seychelles or comes within 12 nautical miles of the coast;

“**time of exportation**” means the time at which the goods are taken on board the exporting aircraft or ship;

“**ton**” shall also mean 1.13 cubic metres by measurement;

“**warehouse**” means any place appointed by the Comptroller for the deposit of goods pending the payment of the tax payable thereon;

“**vehicle**” means any car, wagon, carriage, barrow or other conveyance of whatever kind, whether drawn or propelled by steam, by animal, or by hand or other power;

“**wharf**” means a wharf appointed for the purpose of these Regulations.

Part II – Administration

Division 1 – Officers, duties and responsibilities

3. ***

[regulation 3 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

4. ***

[regulation 4 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

5. Offences in relation to officers

Any officer who—

- (a) directly or indirectly asks for, or takes, in connection with the performance of his functions any payment or reward, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to receive;
- (b) enters into or acquiesces in any agreement, to do, abstain from doing, to permit, to conceal or to connive at, any act or thing which is contrary to the provisions of this Act or to the proper performance of his functions under this Act; or
- (c) in contravention of Regulation 4, and without lawful excuse, reveals to any person any document or information which has been obtained or acquired by him in the course of performing his functions, is guilty of an offence and is liable on conviction to a fine of R 50,000 and to imprisonment for three years.

6. ***

[regulation 6 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

7. ***

[regulation 7 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

8. Working days and hours

- (1) The working day of the Trades Tax Imports Division shall be Monday to Friday of each week other than public holidays falling on any of those days and the working hours on a working day shall be the hours between 8.00 am to 4.00 pm of that day.
- (2) Except with the permission of the Comptroller, no work connected with the discharge, landing, loading or receipt of any cargo shall be performed outside the working days and hours specified in subregulation (1).

9. ***

[deleted]

[Note: Regulation 9 reflects the Gazette.]

10. ***

[regulation 10 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

11. ***

[regulation 11 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

12. ***

[regulation 12 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

13. ***

[regulation 13 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

14. Reasonable cause for seizure a bar action against officer

- (1) Where any prosecution or other action has been entered before a court on account of the seizure of any goods, aircraft or ship or pursuant to any act done by any officer in the execution of his functions under this Act, and it appears to the court that there was probable cause for such seizure or act, the court shall so declare and thereafter the person who effected the seizure or performed the act shall be immune from all proceedings whether civil or criminal, on account of such seizure or act.
- (2) In subregulation (1) an “officer” means any person exercising functions under these Regulations.

Division 2 – Entry, search, and seizure**15. *****

[regulation 15 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

16. ***

[regulation 16 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

17. ***

[regulation 17 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

18. ***

[regulation 18 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

19. Power to stay on board

The power of an officer to board shall extend to staying on board any ship on board or aircraft; the Comptroller may station an officer on board any ship or aircraft and the master shall provide suitable accommodation and suitable and sufficient food for such officer.

20. ***

[regulation 20 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

21. Power to fasten down, seal etc.

The power of an officer to secure any goods shall extend to fastening down hatchways and other openings into the hold, and locking up, sealing, marking, or otherwise securing any goods, and the removal of any goods to a Government Warehouse.

22. ***

[regulation 22 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

23. ***

[regulation 23 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

24. ***

[regulation 24 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

25. ***

[regulation 25 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

26. ***

[regulation 26 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

27. ***

[regulation 27 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

28. ***

[regulation 28 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

29. Detention of arrested person

Every person arrested or detained shall, if not released, be produced before a court within 24 hours of the arrest or detention or, having regard to the distance from the place of arrest or detention to the nearest court or the non-availability of a Judge or Magistrate, or *force majeure*, as soon as is reasonably practicable after the arrest or detention.

30. Impounding of documents

The Comptroller may impound or retain any document presented in connection with any entry or required to be produced under these Regulations, but the person otherwise entitled to such document shall in lieu thereof be entitled to a copy certified by the Comptroller and such certified copy shall be received in all courts as evidence and be of equal validity with the original.

[regulation 30 amended by regulation 2(g) of [SI 40 of 2001](#) w.e.f. 1 January 2002]

31. Comptroller may require further proof of proper entry

The Comptroller or Commissioner as the case may be, may require from the owner of any taxable goods proof by declaration or the production of documents that the goods are owned as claimed and of are properly described, valued or rated for tax and the Comptroller may refuse to deliver the goods or to pass any entry relating thereto pending such proof.

32. Translation of foreign documents

If any document in a language other than English, French or Creole, be presented to any officer in connection with any matter relating to tax, the Comptroller may require to be supplied with an English translation to be made at the expense of the owner by such person as the Comptroller may approve or to be verified as he may require.

33. ***

regulation 33 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

34. ***

regulation 34 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Part III – Trades tax on services and locally manufactured goods

[Part III repealed by regulation 2(h) of [SI 40 of 2001](#) w.e.f. 1 January 2002]

Part IV – Price control

76. Retail mark-up of goods imported into Seychelles

- (1) The retail mark-up of goods imported into Seychelles and liable to tax, other than goods specified in Schedule 4, shall be calculated in accordance with Section 6 of the Act at the rate specified in column (5) of Schedule 3.
- (2) The wholesale price of goods described in Schedule 5, shall be the calculated in accordance with section 7(1)(a) of the Act, increased by the cost of freight of empty cylinders and the charges for rebottling.
- (3) In the case of a retail sale on Mahe of goods described in Schedule 5, the controlled price shall be computed under section 7(1)(b) of the Act increased by the cost of freight of empty cylinders and the charges for rebottling.

77. Island mark-up of goods imported into Seychelles

For the purposes of section 7(1)(c) of the Act—

- (a) the controlled price of goods sold on islands other than Mahe shall be calculated in accordance with section 7(1)(b) of the Act and, except for goods specified in Schedule 4 sold on Praslin and LaDigue, and cement, may be increased by a maximum of seven (7) *per centum* of that price;
- (b) the price of cement shall be calculated in accordance with section 7(1)(b) of the Act and may be increased by a maximum of twenty (20) *per centum* of that price.

[regulation 77 repealed and substituted by regulation 2(a) of [SI 23 of 1998](#) w.e.f. 1 June 1998]

78. ***

[regulation 78 repealed by regulation 2(a) of [SI 58 of 1998](#) w.e.f. 7 September 1998]

79. Marking of price

- (1) A trader shall mark on goods offered or displayed for sale, at the premises where the goods are offered or displayed for sale, the price of the goods.
- (2) Where goods in bulk, not being liquids, are sold or offered or displayed for sale in small quantities by weight, such smaller quantities may be placed in containers which shall be marked with the weight of the goods in the containers and the price of the goods in relation to their weight.
- (3) Where goods in bulk, being liquids, are sold or offered or displayed for sale in smaller quantities by volume, such smaller quantities may be placed in containers which shall be marked with the volume of the goods in the container and the price of the goods in relation to their volume.
- (4) Where by virtue of the nature of the goods or the manner the goods have been packed or for any other reason a trader cannot comply with regulations (1), (2) or (3), he shall display in a prominent place in the premises where the goods are offered or displayed for sale, a list which shall contain the

names of the goods and the selling price of each item of the goods and, where the goods are sold by weight or volume, the prices of the goods calculated in accordance with their weight or volume.

- (5) For the purposes of this Part—

“controlled goods” means goods the sale of which is subject to controlled price under these regulations;

“licensed premises” means the premises on which a trader ordinarily carries on business as a trader and includes any store or other place used by the trader for storing goods for the purposes of the trade;

“mark” means to display in figures clearly legible to an intending purchaser;

“price control officer” means a person to whom the Controller of Prices has delegated the functions of the Controller of Prices under regulation 3(4);

[amended by regulation 2(h) of [SI 18 of 2001](#) w.e.f. 28 May 2001]

“trader” means an importer, wholesaler or retailer of goods and includes the manager or person in charge of any premises where goods are sold or offered for sale.

79A. Obligation to sell controlled goods

- (1) A Trader who has controlled goods or any quantity thereof in his possession or under his control at his licensed premises shall not refuse to sell the goods or such reasonable quantity thereof to an intending purchaser.
- (2) Where a trader is charged with an offence in relation to subregulation (1), it shall be a good defence if the trader proves that there was at the relevant time in Seychelles an acute shortage of the controlled goods and that during the period of shortage he sold a reasonable quantity of the controlled goods to the intending purchaser.
- (3) For the purpose of this regulation—
- “controlled goods” means goods the sale of which is subject to controlled price under these regulations;
- “licensed premises” means the premises on which a trader ordinarily carries on business as a trader and includes any store or other place used by the trader for storing goods for the purposes of the trade.

79B. Trader to keep records

For the purpose of ensuring compliance with this part a trader shall keep proper record of all goods including their prices imported, purchased, sold or otherwise dealt with in the course of trade.

79C. Power of entry search and seizure

- (1) A price control officer may—
- (a) enter and search the licensed premises of a trader;
 - (b) examine goods found on the premises;
 - (c) require a trader or any person who has control or custody of or access to any record kept pursuant to regulation 79B or in connection with the business of the trader to produce for inspection the records;
 - (d) examine and take extracts from and make copies of any record kept pursuant to regulation 79B;

- (e) seize and remove any controlled goods found on the licensed premises in respect of which the price control officer reasonably suspects an offence under these regulations is being committed or are dealt with in contravention of these regulations.
- (2) A trader or other person who—
 - (a) obstructs a price control officer in the exercise of the officers functions of this Part;
 - (b) fails or refuses to produce or give access to the record referred to in subsection (1)(c) when required to do so by a price control officer under subregulation (1),
 is guilty of an offence and on conviction liable to a fine of not less than R20,000 and not exceeding R250,000 and imprisonment for two years.

[regulation 79C(2) amended by regulation 2(i) of [SI 18 of 2001](#) w.e.f. 28 May 2001]

80. Sale above controlled price

- (1) Any person who sells any goods in excess of the controlled price determined by or under Section 7 of the Act is guilty of an offence and on conviction is liable to a fine of not less than R20,000 and not exceeding R250,000 and imprisonment for two years and, in addition, to a penalty equal to double the difference between the controlled price of the goods and the price at which the goods were sold or offered for sale.

[regulation 80(1) amended by regulation 2(j)(i) of [SI 18 of 2001](#) w.e.f. 28 May 2001]
- (2) A trader or person who contravenes regulation 79, 79A or regulation 79B is guilty of an offence and on conviction is liable to a fine of not less than R20,000 and not exceeding R250,000 and to imprisonment for two year.

[regulation 80(2) amended by regulation 2(j)(i) of [SI 18 of 2001](#) w.e.f. 28 May 2001]
- (3) Where a trader or person who has contravened regulation 79, regulation 79A, regulation 79B or regulation 80 admits the contravention and agrees in writing to the contravention being dealt with under this regulation the Controller of Prices may compound the offence—

[regulation 80(3) repealed and substituted by regulation 2(j)(ii) of [SI 18 of 2001](#) w.e.f. 28 May 2001]

 - (a) by accepting the sum of money not exceeding the amount of the maximum fine prescribed for the contravention; and

[regulation 80(3)(a) repealed and substituted by regulation 2(j)(ii) of [SI 18 of 2001](#) w.e.f. 28 May 2001]
 - (b) by taking possession of the goods in respect of which the offence has been committed.
- (4) A sum of money received under subregulation 3(a) shall be dealt with as if it were a fine imposed by the court.
- (5) Goods which the Controller of Prices has taken possession of under subregulation 3(b) shall be forfeited to the State and be dealt with in the manner provided by regulation 140.

[regulation 80(5) repealed and substituted by regulation 2(j)(iii) of [SI 18 of 2001](#) w.e.f. 28 May 2001]
- (6) In any proceedings brought against a person for an offence under regulation 79, regulation 79A or regulation 80 it shall be a good defence the person proves that—
 - (a) the offence has been compounded under this regulation; and
 - (b) the person has paid the sum of money referred to in subregulation 3(a).

80A. Public notice of certain imports and prices

Notwithstanding regulation 4, where the Controller of Prices is of opinion that it is in the public interest to do so, he may, from time to time, cause to be published in the *Gazette* and a daily newspaper and to be broadcast, a notice specifying—

- (a) goods imported into Seychelles for sale and their quantities;
- (b) the names of the importers; and
- (c) the controlled price of such goods.

[regulation 80A inserted by regulation 2 of [SI 53 of 2005](#) w.e.f. 12 December 2005]

Part V – Trades tax on imported goods**Division 1 – The payment and computation of tax****81. *****

[regulation 81 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

82. Rates

- (1) The tax on goods imported into Seychelles, other than goods of the description specified in Chapter 27 of Schedule 3 Part III for which no rate is specified and in Schedule 4, shall be calculated in accordance with section 5(1) of the Act at the rates specified in Parts III and IV of Schedule 3, as the case may be.
- (2) The tax on goods of the description specified in Schedule 4 shall be calculated in accordance with that Schedule.
- (3) The levy on goods of the description specified in column 2 of Schedule 6 shall be calculated in accordance with that Schedule.

83. Documents and assessment of tax on imported goods

- (1) For the purpose of assessing the tax on goods imported into Seychelles, the importer of the goods shall submit to the Comptroller in such form as may be provided by the Comptroller a true and accurate statement of the C.I.F value of the goods.
- (2) The statement under subregulation (1) shall be accompanied—
 - (a) by the documents specified in regulation 186;
 - (b) unless goods are being entered for warehouse, transshipment or re-export or are free of tax, by the amount of tax due on the goods.
- (3) The Comptroller shall not release any goods imported into Seychelles and liable to tax until the tax thereon has been paid:

Provided that the Comptroller may release the goods on security or deposit of money being furnished or made to his satisfaction for the payment of the tax.
- (4) Rate of exchange: For the purposes of the levy and assessment of tax the Comptroller may—
 - (a) subject to paragraph (b), having regard to the rates determined by the Central Bank of Seychelles for buying and selling foreign currencies, being the rates prevailing at the time

of assessment of tax or, where payment of tax is made before assessment, at the time of payment, determine the conversion rate of foreign currencies.

- (b) in the case of goods which have been warehoused in a bonded warehouse and subsequently removed for home use, the Comptroller may, having regard to the rates determined by the Central Bank of Seychelles for buying and selling foreign currencies, being the rates prevailing on the day the goods were warehoused, determine the conversion rate of foreign currencies.
- (5) The Comptroller may call for any particulars and information he may require for the assessment of the tax.
- (6) The Comptroller shall on the statement, and such other particulars and information submitted under subregulation (5) and on any other information in his possession assess the tax.

84. ***

[regulation 84 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

85. Applicable rate of tax

- (1) In the case of goods delivered for home use, the rate of tax applicable thereto shall be the rate in force on the day on which the bill of entry is passed by the division or the date of importation whichever is the later.
- (2) In the case of goods which have been warehoused in a bonded warehouse under these regulations, the rate of tax applicable shall be that in force at the time of the removal of the goods from the warehouse.
- (3) In the case of goods delivered out of a bonded warehouse for removal under bond to be re-warehoused, the rate applicable shall be the rate in force at that time on which the tax is paid.
- (4) In the case of disposal by sale or otherwise of goods imported at concessionary rate of tax or free of tax under Regulations 228, 236 and 238 and liable to tax under Regulation 191 on such disposal, the rate of tax applicable thereto shall, notwithstanding subregulation (1), be the rate in force at the time of such disposal.
- (5) Where goods on which the tax has been remitted, refunded or exempted whole or in part are sold, assigned or applied for purposes other than those which determined the remission, refund or exemption and become liable to tax under regulation 192, the rate of tax applicable thereto shall, notwithstanding subregulation (1), be the rate in force at the time of such sale, assignment or application.

86. ***

[regulation 86 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

87. Payment of tax on manifested goods

All taxable goods shown on the import manifest of any aircraft or ship, shall be charged with tax unless it is proved to the satisfaction of the Comptroller that the goods are not landed or disposed of in Seychelles.

The liability to pay the tax due shall rest with the Master of the ship or aircraft.

88. Taxable goods imported post

All taxable goods imported through the Post Office shall be charged with tax and any officer accompanied by an officer of the by Post Office shall have the power—

- (a) to open any parcel irrespective whether the owner is present or not;

- (b) to list the contents of the parcel;
- (c) to reseal the parcel after examination.

89. Value of goods sold

- (1) Where any goods liable to tax are imported free of tax and subsequently become liable to tax, the C.I.F value of the goods is the value realised by a sale of the goods or where the Comptroller is of the opinion that the sale value does not reflect the true value, the value determined by the Comptroller for calculation of tax.
- (2) Where any goods on which the tax has been remitted, refunded or exempted in whole or in part on importation subsequently become liable for tax under regulation 192, the C.I.F. Value of the goods for the purposes of that regulation shall, in the case of a sale, be the value realised by the sale or where the Comptroller is of the opinion that the sale value does not reflect the true value, the sale determined by the Comptroller for the calculation of tax and, in the case of an assignment or application for other purposes, be the value determined by the Comptroller for the calculation of tax.

90. Taxes recovered as debt to Government

Tax on goods imported into Seychelles shall constitute a debt to the Government charged upon the goods in respect of which the same are payable, and chargeable against the importer of the goods and recoverable at any time in a court of competent jurisdiction by proceedings in the name of the Comptroller or in proceedings by the Attorney General suing on behalf of the Government.

Division 2 – Taxation control, examination, entries and securities

91. ***

[regulation 91 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

92. Minimum size of vessels

Except with the permission of the Comptroller no goods shall be imported into Seychelles in any ship of less than 50 tons net tonnage.

93. ***

[regulation 93 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

94. ***

[regulation 94 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

95. ***

[regulation 95 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

96. ***

[regulation 96 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

97. ***

[regulation 97 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

98. ***

[regulation 98 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

99. ***

[regulation 99 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

100. ***

[regulation 100 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

101. ***

[regulation 101 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

102. ***

[regulation 102 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

103. ***

[regulation 103 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

104. ***

[regulation 104 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

105. ***

[regulation 105 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

106. ***

[regulation 106 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

107. ***

[regulation 107 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

108. Effects of security

Where any security is given to the Comptroller under these Regulations, the production thereof without further proof, in any proceedings in which the security is sued upon by the Comptroller shall entitle the Comptroller to judgement for their stated liability against the persons appearing to have subscribed such security unless they prove compliance with the conditions thereof, or that the security was not subscribed by them, or release or satisfaction.

108A.

All goods other than goods referred to in the Schedule to regulation 235 to the value of Rs 2500 imported into Seychelles by any person travelling from outside Seychelles shall be prescribed goods for the purpose of section 8 of the Act.

[regulation 108A inserted by regulation 2(b) of [SI 58 of 1998](#) w.e.f. 7 September 1998]

109. Issue of permits

- (1) All permits issued by the Ministry responsible for Finance in connection with goods imported into Seychelles and subject to the control of the Tax Imports Division shall be subject to such conditions as may be specified therein.
- (2) Any such permit may be revoked, altered, or suspended by the Minister responsible for Finance.

110. Prohibited goods

Goods the importation or exportation of which is for the time being prohibited or restricted by law, are prohibited goods.

111. Prohibited goods consigned to places outside Seychelles

Prohibited goods on board a ship calling at any port in Seychelles, but intended for and consigned to some port or place outside Seychelles, shall not be deemed to be unlawfully imported into Seychelles if the goods specified on the ship's manifest and are not transhipped or landed in Seychelles, or are transhipped or landed by authority.

112. Prohibition of imports if documents considered false

Notwithstanding regulation 110 and 111, if—

- (a) the Comptroller considers that a document relating to goods presented for import is false in a material particular; and
- (b) the person presenting the goods does not satisfy the Comptroller the document is not false in that material particular, the Comptroller may prohibit the import of those goods.

Division 3 – Boarding of aircraft and ships**113. *****

[regulation 113 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

114. ***

[regulation 114 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

115. ***

[regulation 115 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

116. No removal without authority

No ship or aircraft after arrival at the proper place of mooring or unloading shall except by authority or by direction of the harbour or aerial authority be removed therefrom before the discharge of the cargo intended to be discharged at the port or airport.

117. ***

[regulation 117 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

118. ***

[regulation 118 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

119. ***

[regulation 119 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

120. ***

[regulation 120 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

121. ***

[regulation 121 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

122. ***

[regulation 122 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Division 4 – Report of cargo

123. Tonnage of ships

The tonnage of any ship for the purposes of these Regulations shall be the tonnage set forth in the certificate of registry of such ship.

124. Master's name on ship's or aircraft's register

The Comptroller may refuse to admit any person to do any act as master of a ship or aircraft unless his name shall be inserted in or endorsed upon the certificate of registry, if any, of such ship or aircraft as being the master thereof, or until his name shall have been so endorsed.

Division 5 – The entry, unshipment, landing and examination of goods

125. ***

[regulation 125 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

126. Authority to break bulk

The bulk cargo of a ship or aircraft arriving in Seychelles shall not be broken except with the permission of the Comptroller or as regards goods for which entry has been passed.

127. ***

[regulation 127 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

128. ***

[regulation 128 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

129. ***

[regulation 129 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

130. ***

[regulation 130 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

131. ***

[regulation 131 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

132. ***

[regulation 132 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

133. ***

[regulation 133 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

134. Stacking of goods

- (1) Goods which have been unloaded shall be stacked by the agent of the importing aircraft or ship in such a manner and in such a place as the Comptroller may direct.
- (2) The Comptroller may impose on the agent of the aircraft or ship, as the case may be, a fine not exceeding R2,000 for every day during which the goods remain unstacked and may further order the stacking to be made at the risk and expense of the agent of the aircraft or ship.

135. Repacking of goods on quays

Any goods may, by authority, be weighed, repacked or shipped on the quays.

136. ***

[regulation 136 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

137. Removal of goods to Government Warehouse

- (1) The Comptroller may order the removal of any goods to a Government Warehouse for which bond is given, in any of the following cases—
 - (a) where an application is made in that behalf by the importer or the master of any aircraft or ship;
 - (b) where the goods are taxable and damaged;
 - (c) where the goods are highly taxable;
 - (d) where it appears to him necessary so to do for the purpose of relieving congestion on any wharf or airfreight cargo area; or
 - (e) where the goods have remained on the wharf or airfreight cargo for more than 30 working days after the date of landing;
 - (f) for any other reason which the Comptroller considers necessary.
- (2) The removal of all goods under this regulation shall be performed by and at the risk and expense of the applicant or agent of the importing air ship, and such goods may remain in such warehouse to be entered confiscated by the Trades Tax Imports Division.

138. Delivery of goods from Government Warehouse

The Comptroller shall not permit the removal from a Government Warehouse of any goods deposited therein from an importing aircraft or ship until he receives from the master or agent of the aircraft or ship an authority for the delivery of the goods.

139. ***

[regulation 139 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

140. ***

[regulation 140 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

141. ***

[regulation 141 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

142. ***

[regulation 142 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

143. ***

[regulation 143 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

144. ***

[regulation 144 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

145. Combustible or inflammable goods

- (1) No goods of combustible or inflammable nature shall be into or deposited in any Government Warehouse except with the previous authorization of the Comptroller, and when any such goods are landed, they may be deposited in any other available place approved by the Comptroller.
- (2) Whilst deposited in any such other place the goods shall be deemed to be in the Government Warehouse, unless duly cleared or warehoused in some approved place in the meantime; and such charges shall be made for securing, watching and guarding the goods until confiscated, cleared or warehoused as aforesaid as the Comptroller shall deem reasonable.
- (3) The Government shall not be responsible for any damage which such goods may sustain by reason of, or during the time of, their being deposited in any place other than a Government Warehouse and dealt with in a pursuance of this regulation.

146. ***

[regulation 146 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

147. ***

[regulation 147 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

148. ***

[regulation 148 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

149. Goods to be cleared on revocation

- (1) Where the Comptroller at any time by notice published in the *Gazette* revokes any order approving a warehouse, the taxes on all the warehoused goods therein shall be paid, or the goods shall be exported or removed to another approved warehouse within such time as the Comptroller shall direct.
- (2) All goods not duly cleared or removed in accordance with this regulation shall be removed by order of the Comptroller to a Government Warehouse at the risk and expense of the owner thereof, and shall be liable to be confiscated in the same manner as goods taken to the Government Warehouse under Regulation 137.

150. ***

[regulation 150 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

151. ***

[regulation 151 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

152. ***

[regulation 152 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

153. ***

[regulation 153 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

154. Opening warehouse

No person shall, except by authority, open any warehouse or gain access to the goods therein.

155. Entry of warehoused goods

Warehoused goods may be entered—

- (a) for home use;
- (b) for export;
- (c) for removal or re-warehousing; or
- (d) for export as ship's stores.

156. Export of goods from warehouse

Upon the entry outwards of any imported goods to be exported from a goods bonded warehouse, the exporter shall give security by a bond for treble the amount of the tax on such goods, for ensuring that the goods shall be landed at the place for which they have been entered outwards.

157. ***

[regulation 157 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

158. ***

[regulation 158 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

159. Comptroller to have access to warehouse

The Comptroller shall have access at all hours of the day and night to every part of any warehouse, and shall have power to examine the goods therein, and for that purpose may break open the warehouse or any premises necessary to be passed through to secure access.

160. No compensation payable

No compensation shall be paid by Government to any importer of any goods by reason of any damage occasioned thereto in the warehouse by fire or other inevitable accident.

161. ***

[regulation 161 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

162. Revaluation

Where any warehoused goods which are subject to tax have deteriorated in value they may be revalued on the application and at the expense of the owner thereof, and tax shall be paid according to the result if the Comptroller is satisfied that the deterioration is due to accidental causes.

163. ***

[regulation 163 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

164. Goods not worth tax may be destroyed

The Comptroller may cause any warehoused goods which are not worth the tax payable to be destroyed and may remit the tax thereon:

Provided that any charges which may be due in respect of destroyed goods which were stored in a Government Warehouse shall be paid to the Comptroller.

165. Constructive warehousing

Where goods which have been entered for warehousing either on importation or removal for re-warehousing, are entered for home use, exportation or removal before they have been actually warehoused, the goods shall be deemed to have been warehoused and shall be delivered as such for home use, exportation or removal as the case may be.

Part VI – Exportation of goods imported into Seychelles for export and clearance of aircraft and ships

166. ***

[regulation 166 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

167. Conditions of export

No goods other than passenger's baggage shall be taken on board any aircraft or ship for export unless the exporter or his agent shall have previously—

- (a) obtained an export permit from the Controller of Imports and Exports; and

- (b) delivered to the Comptroller a bill of entry and such duplicate thereof as may be required, in the form provided by the Comptroller and shall at the same time have paid tax (if any) upon the goods.

[regulation 167 repealed and substituted by regulation 2(k) of [SI 18 of 2001](#) w.e.f. 28 May 2001]

168. Short shipped goods

Where any goods entered for export are not thereafter shipped according to the entry, the exporter shall immediately report the fact, and shall amend the entry for the goods not later than 24 hours or such longer period as the Comptroller may determine after the clearance of the aircraft or ship.

169. Production of documents or security

The Comptroller may require the owner to produce documents for any goods entered for export, and in the case of goods subject to the control of Trades Tax Import Division, the Comptroller may ask for security that the same will be landed at the place for which they are entered or otherwise accounted for to his satisfaction.

170. ***

[regulation 170 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

171. ***

[regulation 171 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

172. Goods not to be taken on board

The master of any aircraft or ship shall not suffer to be taken on board his aircraft or ship any goods other than—

- (a) goods which are specified or referred to in the outward manifest;
- (b) passengers' baggage;
- (c) stores in respect of which the approval of the Comptroller has been granted; and
- (d) ballast as approved by the Comptroller.

173. ***

[regulation 173 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

174. ***

[regulation 174 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

175. Missing goods to be accounted for

The master of every aircraft or ship shall after clearance—

- (a) on demand by an officer produce the certificate of clearance; and
- (b) account to the satisfaction of the Comptroller for any goods specified or referred to in the outward manifest and not on board his aircraft or ship.

176. Goods for export not to be unshipped without authority

No goods loaded in any aircraft or ship for export shall be unshipped or relanded in Seychelles without the authorisation of the Comptroller.

Part VII – Aircraft's stores and fuel and ship's stores and fuel**177. Stores**

- (1) An officer may, on boarding an aircraft or ship, seal up any taxable or prohibited goods on board the aircraft or ship, being either unconsumed stores of the aircraft or ship, or personal property in the possession of the master or any member of the crew or of any passenger in transit for another airport or port.
- (2) Such seal shall not be broken or disturbed except with the permission of the comptroller while the aircraft or ship remains in the airport or port.
- (3) If the master fails to make a full disclosure of any taxable goods being unconsumed stores of the aircraft or ship, or if the master, or any member of the crew of any aircraft or ship, or any passenger in transit, fails to disclose any taxable goods the property of, or in the possession of the master, or such member of the crew or passenger, as the case may be, when required by any officer, such master, or member of the crew or passenger, is guilty of an offence and liable on conviction to a fine of R50,000 or treble the value of the goods, whichever is the greater, and the goods, the subject matter of the offence shall be liable to forfeiture.

178. Aircraft's and ship's stores

Aircraft's stores and ship's stores whether shipped in airports or ports beyond the seas in Seychelles—

- (a) shall not be unshipped or unloaded without the consent of the Comptroller; and
- (b) shall not except with the consent of the Comptroller, be used before the departure of the aircraft or ship from its last airport or port of departure in Seychelles otherwise than for the use of the passengers or crew or for the service of the aircraft or ship.

179. Entry of stores

Aircraft's stores and ship's stores which are unshipped or unloaded with the consent of the Comptroller shall be entered—

- (a) for home use;
- (b) for warehousing; or
- (c) for transshipment to another aircraft or ship.

180. ***

[regulation 180 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

181. ***

[regulation 181 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

182. ***

[regulation 182 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

183. Bond required that goods be not landed

The master or agent of any aircraft or ship applying to be allowed to take stores or fuel out of any bonded warehouse and free of tax shall give to the Comptroller a bond with one sufficient surety residing in Seychelles for three times the amount of the tax on the said stores and fuel, the condition of such bond being that the said stores and fuel shall not be landed again in any port in Seychelles.

184. ***

[regulation 184 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

185. ***

[regulation 185 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Part VII – Documents, refunds, remissions, sale and disposal of tax free goods and dispute

[Please note: numbering as in original.]

Division 1 – Documents

186. Delivery of invoices and other documents with entry

- (1) With the Bill of Entry there shall be delivered to the Comptroller, if he shall so require, the original invoices, bills of lading, bills of parcels, policies of insurance, bank payments, packing lists, letters and other documents showing the value of the goods at the place at which they were purchased together with the freight, insurance and other charges on the goods.
- (2) Invoices required under subregulation (1) shall be submitted in duplicate; one copy shall be retained by the Comptroller.
- (3) The Comptroller may refuse to accept any invoices or certificate which does not satisfy the requirements of this regulation.
- (4) Bills of lading shall give the freight charges.

187. ***

[regulation 187 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

188. Procedure on under valuation of goods liable to tax

- (1) Where upon examination by an officer of goods liable to tax, it appears to that officer that the goods are not valued according to their true value at the time and place of importation, the Comptroller may require the importer to declare on oath before him the true valuation according to the best of the belief of such importer and to adduce any documentary evidence he may possess in support thereof:

Provided that—

- (i) where it appears to the Comptroller, whether such oath as aforesaid shall have been required or not, that such goods have been declared at a value below their true value at the time and place of importation, he shall assess the value of the goods;
- (ii) in case of dispute, the goods shall be examined by two competent persons one of whom shall be appointed by the Comptroller, and the other by the importer; those two persons shall,

before entering into the inquiry select an umpire, and shall then declare on oath before the Comptroller what is the true value of such articles at the time and place of importation, and in case those persons shall not agree, then the declaration of such value on oath, as aforesaid, of the umpire shall be final.

- (2) If any importer shall fail within three days from his being required so to do make an appointment as herein before provided, or if no declaration shall be made by the persons appointed as aforesaid, or by the umpire selected by them, within three days from their appointment or selection, as the case may be, then, in any case, the declaration of the person appointed as aforesaid by the Comptroller shall be final.
- (3) This regulation shall not apply in cases where the Comptroller is of the opinion that any evasion of the provisions of these Regulations has been committed or attempted.

Division 2 – Abatements, remissions and refunds

189. ***

[regulation 189 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

190. ***

[regulation 190 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Division 3 – Sale or disposal of tax free goods

191. Sale of Government and certain other goods

- (1) All goods which have been imported free of tax on the ground that they are property of the Government or of any company, firm or individual privileged by contract or otherwise to import such goods free of tax shall, in case of the sale or other disposal thereof, be liable to and be charged with tax on the proceeds of the sale or the value of the goods, as determined under Regulation 89, unless approval from the Minister, has been obtained for the sale or disposal without being liable to or being charged with the tax.
- (2) The person in whose charge such goods may be sold or who shall cause or allow such goods to be sold or otherwise disposed of, shall furnish the Comptroller with particulars of the sale thereof or disposal and pay to the Comptroller, the tax which may be due thereon.

192. Circumstances in which tax is to be brought to account on goods exempted from tax, or on goods which tax has been remitted or refunded

- (1) Whenever any goods upon which the whole of any part of tax has been remitted or refunded shall be sold or otherwise assigned or shall be applied to purposes other than those which determined the remission or refund of the tax, such tax on the C.I.F value of the goods as determined under Regulation 89 or any balance thereof remaining due but for the remission or refund shall become immediately payable.
- (2) Whenever any goods which have been exempted from tax shall be sold or applied to purposes other than those which determined the exemption such tax calculated on the C.I.F. value of the goods as determined under Regulation 89 shall become immediately payable.
- (3) The Comptroller may claim any tax payable under the foregoing provisions of this regulation from the person who imported the goods or from any person having possession of the said goods.

Division 4 – Disputes as to tax

193. Disputes as to amount or rate of tax

- (1) If any dispute arises as to the amount or rate of tax payable in respect of any goods imported or as the liability of the goods to tax, the owner of the goods may pay under protest the sum demanded by the Comptroller as the tax in respect of the goods and thereupon the sum so paid shall, as against the owner of the goods, be deemed to be the proper tax payable in respect of the goods unless the contrary is determined in an action brought in pursuance of this Regulation.
- (2) The owner may within the period specified in this regulation, bring an action against the Comptroller in any court of competent jurisdiction for the recovery of the whole or any part of the sum so paid.
- (3) A protest in pursuance of this regulation shall be made by writing on the entry of the goods the words “paid under protest” and adding a statement of the grounds upon which the protest is made, and, if the entry relates to more than one description of goods, the goods to which the protest applies, followed by signature of the owner of the goods or his agent.
- (4) No action shall lie for the recovery of any sum paid to the Comptroller as the tax payable in respect of any goods, unless the payment is made under protest in pursuance of this regulation and the action is commenced within 42 days after the date of payment.
- (5) Nothing in this Regulation shall affect any rights or powers under Regulation 189.

Part IX – Drawbacks

194. Drawback of trades tax in certain cases

- (1) Where any goods capable of being easily identified have been imported from any foreign port, and are thereafter exported to any foreign port, seven-eighths of the trades tax paid on the importation of the goods may be repaid as drawback if the following conditions are complied with—
 - (a) the goods are re-exported in their original packing without having been used;
 - (b) the goods are identified to the satisfaction of the Comptroller;
 - (c) there has been no change in the ownership of the goods;
 - (d) the re-export is made within one year from the time of importation;
 - (e) the trades tax paid on the goods was not less than R1,000;
 - (f) the claim for drawback is established at the time of the re-export and payment is demanded within three months from the date of the entry for shipment; and
 - (g) the goods are of greater value for home use than the amount of drawback claimed.
- (2) No payment for drawback shall be made until the aircraft or ship carrying the goods has left Seychelles.

195. Declaration as to re-exportation

Every person or his duly authorised agent claiming drawback on any goods duly exported shall make and subscribe a declaration that such goods have been duly exported, and have not been re-landed at any place within Seychelles, and that such person was, at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

196. Forfeiture on mis-description

Where any goods upon which drawback is claimed or allowed are loaded on any aircraft or ship or brought to any airport, quay, wharf or other place to be loaded on any aircraft or ship for exportation, are upon examination by the proper officer, found not to be of the description borne on the airway bill, shipping bill or other document for the allowance of drawback on shipment, all such goods and the packages containing them with all other contents therein shall be liable to forfeiture, and the person entering such goods and claiming the drawback thereon, shall in every case be guilty of an offense and liable to a fine of R50,000 or treble the amount of the drawback claimed, whichever is the greater.

Part X – Transhipment**197. *****

[regulation 197 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Part XI – Agents and their clerks**198. *****

[regulation 198 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

199. Entry of goods by unauthorised persons not permitted

If—

- (a) any person not duly licensed to act as agent or broker for transacting business relative to the clearance of any aircraft or ship, goods or baggage; transacting business relative to the clearance of any aircraft or ship, goods or baggage;
- (b) any person not being the appointed clerk to any licensed agent or broker or merchant;
- (c) any person, whether licensed or appointed or not, shall make or cause to be made entry of any goods without being duly authorized for that purpose by the importer or consignee of the goods, every such person is guilty of an offence and liable on conviction to a fine of R5,000:

Provided that penalty shall not extend to any merchant, importer or consignee of any goods, acting himself in respect thereof, or to any clerk or servant exclusively employed by him or by any such person in co-partnership.

200. Authority of agent may be required

Whenever any person shall make any application to any officer to transact business on behalf of any other person, it shall be lawful for that officer to require the person so applying to produce a written authority from the person on whose behalf the application is made and, in default of the production of such authority to reject the application.

Part XII – Forfeiture of goods imported into Seychelles, legal proceedings in respect of seizure of such goods and offences in relation to goods imported into Seychelles

Division 1 – Forfeiture

201. Forfeited goods

The following goods imported into Seychelles shall be liable to forfeiture and may be seized by an officer—

- (a) all goods imported without an import permit except goods falling within the category of other items in regulation 235 and goods for which a permit is not required by these regulations;
- (b) all goods which are smuggled or unlawfully imported, exported or conveyed;
- (c) all goods imported which are prohibited or restricted imports;
- (d) all goods imported or exported in any aircraft or ship the importation or exportation of which is prohibited or restricted, as the case may be;
- (e) all taxable goods found on any aircraft or ship being unlawfully in any place;
- (f) all goods found in any aircraft or ship after arrival in any port and not being specified or referred to in the inward manifest or parcel list and not being baggage belonging to the crew and passengers and not being satisfactorily accounted for;
- (g) all goods in respect of which bulk is unlawfully broken;
- (h) all goods which being subject to the control of Trades Tax Imports Division are moved, altered, or interfered with, except by authority and in accordance with these Regulations;
- (i) all goods in respect of which any bill of entry, invoice, declaration, answer, statement or representation, which is false or wilfully misleading in any particular, has been delivered, made or produced;
- (j) all goods falsely described either in the manifest of the aircraft or ship or other document by which the importation is authorized;
- (k) the cargo of any aircraft or ship which is found in the circumstances set out in regulation 16 and which does not depart within 12 hours after being required by an officer to depart;
- (l) all goods, not being passengers' baggage found on any aircraft or ship after clearance and not specified or referred to on the outward manifest, and not accounted for to the satisfaction of the Comptroller;
- (m) all taxable goods concealed in any manner;
- (n) any package having concealed therein goods not enumerated in the entry, or being so packed as to deceive the officer;
- (o) all taxable goods found in the possession or in the baggage of any person who has landed from any aircraft or ship, and who has denied that he has any taxable goods in his possession, or who, when questioned by an officer, has not fully disclosed that such goods are in his possession or baggage; and
- (p) all goods which by these Regulations are required to be removed, priced or dealt with in any way and which are not removed, priced or dealt with accordingly.

202. Goods include package

The forfeiture of any goods shall extend to the forfeiture of the packages in packages which the goods are contained.

203. ***

[regulation 203 repealed by regulation 2 of SI 73 of 2014 w.e.f. 13 October 2014]

204. ***

[regulation 204 repealed by regulation 2 of SI 73 of 2014 w.e.f. 13 October 2014]

Division 2 – Legal proceedings for seizure and prosecutions**205. Notice of seizure to be given**

When any goods have been seized being liable to forfeiture under these Regulations the Comptroller shall give notice of the seizure and the cause thereof to the owner or agent of the goods on the form provided by the Comptroller (unless such owner or agent be present at the seizure in which case no notice shall be necessary), and all goods which have been seized shall be deemed to be condemned by the Comptroller, and may be disposed of in terms of regulation 206 unless the person from whom the goods were seized or the owner thereof gives notice in writing to the Comptroller within seven days of the seizure that he claims the goods, and enters an action before the competent court within one month from the date of his notice to the Comptroller:

Provided that where any goods so seized are of a perishable nature or are living animals they may forthwith be disposed of by the Comptroller in terms of Regulation 206.

206. ***

[regulation 206 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

207. Bond may be given for seized goods

- (1) Where any goods have been seized as being liable to forfeiture under these Regulations, it shall be lawful for the competent court, with the consent of the Comptroller, to order the delivery thereof on security by bond, with two sufficient sureties, to be first approved by the Comptroller, being given for treble the value of the goods in case of condemnation; and such bond shall be delivered and kept in the custody of the Comptroller.
- (2) Where the goods are condemned, the value thereof shall be paid into the hands of the Comptroller who shall thereupon cancel such bond.

208. Burden of proof

In any action or proceedings arising out of the seizure of any goods on the ground that the tax thereon has not been paid or on any other ground, the burden of proving that the seizure was illegal shall lie on the person alleging the same.

209. Prosecutions to be in name of Comptroller

Prosecutions for offences under in these Regulations, other than offences in respect of price control under Part IV, shall be instituted in the name of the Comptroller and shall be commenced within a period of five years from the date of commission of the offence.

210. Security to abide by judgement of competent court

- (1) Where in any prosecution under regulation 209 the court delivers judgement ordering the return of any goods to the owner or claimant thereof, execution of the judgement shall not be stayed pending the appeal if the party to whom the goods are ordered to be returned furnishes security to the satisfaction of the court for the restitution of the goods, or the payment of the full value thereof, in case the judgement is reversed by the appellate court.
- (2) The full value of the goods, for the purposes of sub-regulation (1), shall either be ascertained by agreement between the parties or, if the parties cannot agree, by appraisalment under the authority of the court.

Division 3 – Offences in relations to imported goods**211. Offences in relation to owners of aircraft and ships**

- (1) The owner of—
 - (a) any aircraft or ship used in smuggling or knowingly used in the unlawful importation, exportation, or conveyance of any prohibited or restricted imports or exports;
 - (b) any aircraft or ship found in Seychelles and failing to bring to for boarding upon being lawfully required to do so;
 - (c) any aircraft or ship found in the circumstances set out in regulation 16 and which does not depart within 12 hours after being required to depart by an officer;
 - (d) any aircraft or ship from which any goods are thrown overboard, staved or destroyed, to prevent seizure by an officer;
 - (e) any aircraft or ship found within any airport or port with cargo on board and afterwards found light or in ballast or with the cargo deficient and the master of which is unable lawfully to account for the deficiency;
 - (f) any aircraft or ship found in Seychelles having false bulkheads, false bows, sides or bottoms, or any secret or disguised place adapted for the purpose of concealing goods or having any hole, pipe or other device adapted for the purpose of smuggling goods; or
 - (g) any aircraft or ship found within any airport or port having on board or in any manner attached thereto, or conveying or having conveyed any goods in a manner such as to be in contravention of this Act, or any other laws, whenever a responsible officer of such aircraft or ship is implicated either actually or by neglect,

is guilty of an offence and liable on conviction to a fine of R50,000 and the aircraft or ship may be detained until the fine is paid or until security is given for its payment.

- (2) For the purpose of sub regulation (1)(g) responsible officers shall be the master, mates and engineers of any aircraft or ship and in addition, in the case of an aircraft or ship carrying passengers, the purser or chief steward; and

the expression “neglect” shall include cases where goods unowned by any of the crew are discovered in a place in which they could not reasonably have been put if the responsible officer or officers having supervision of such place had exercised care at the time of the loading of the aircraft or ship or of the coming on board the aircraft or ship of the crew or subsequently.

212. Collusive seizure an offence

Whoever—

- (a) being an officer or police officer, makes any collusive seizure, or delivers up, or makes any agreement to deliver up, or not to seize, any aircraft or ship or goods liable to forfeiture, or conspires or connives with any person to import or export, or is in any way concerned in the importation of, any goods for the purpose of seizing any aircraft or ship or goods and obtaining any reward for such seizure; or
- (b) rescues any goods which have been seized, or, before or at or after any seizure, staves, breaks or destroys any goods or documents relating thereto to prevent the seizure thereof on securing of the same or the proof of such offence,

is guilty of an offence.

213. Removal or destruction of taxable goods

Whoever—

- (a) removes any taxable goods from any warehouse without paying the tax; or
- (b) wilfully destroys any goods duly warehoused,

is guilty of an offence.

214. Smuggling

(1) Any person who—

- (a) smuggles any goods;
- (b) imports any prohibited or restricted imports;
- (c) unlawfully conveys, or has in his possession any smuggled goods or prohibited or restricted imports,

is guilty of an offence and liable on conviction to a fine of R20,000 or treble the value of the goods, whichever is the greater and the goods, the subject matter of the offence, shall be liable to forfeiture.

215. Shooting at taxation ship, or assaults an officer etc.

Whoever—

- (a) shoots at any ship in the service of the Trades Tax Import Division;
- (b) shoots at an officer in the execution of his duty;
- (c) wounds or maims any officer in the execution of his duty;
- (d) threatens or obstructs any officer in the execution of his duty,

is guilty of an offence and liable on conviction to imprisonment for 10 years.

216. Taxation offences

(1) Any person who, in respect of goods imported into Seychelles—

- (a) evades or attempts to evade payment of any tax which is payable;
- (b) prepares, passes, or presents any document purporting to be a genuine invoice, which is not, in fact, a genuine invoice;

- (c) makes any entry which is false or incorrect in any particular;
- (d) makes in any declaration or document produced to any officer, any statement which is untrue or incorrect in any particular, or produces or delivers to any officer any declaration or document containing any such statement;
- (e) misleads any officer in any particular likely to affect the discharge of his duty;
- (f) refuses or fails to answer questions or to produce documents;
- (g) without the authorization of the Comptroller previously obtained, sells or exposes for sale or has in his possession for sale or for any purpose of trade on board any aircraft or ship in a port, any goods;
- (h) has without reasonable cause in his possession blank invoices or other documents that could be used in an attempt to evade tax; or
- (i) contravenes Regulation 113 Regulation 114 or Regulation 115 or Regulation 116 or Regulation 122;
- (j) fails to comply with the conditions of any permit, concession or exemption of tax or other instrument,

is guilty of an offence and, without prejudice to any penalty provided for the offence, shall in addition become liable to pay additional tax equal to double the tax sought to be avoided.

- (2) The Comptroller may remit the whole or portion of additional tax payable under subregulation (1).

217. ***

[regulation 217 repealed by regulation 2 of SI 73 of 2014 w.e.f. 13 October 2014]

218. Offences not specifically provided for

Any person guilty of an offence under these Regulations for which no special penalty is provided shall be liable on conviction to a fine of R10,000, and provided for imprisonment for 12 months and all the goods, if any, the subject-matter of the offence, shall be liable to forfeiture.

Part XIII – Settlement of cases by the Comptroller and rewards

219. ***

[regulation 219 repealed by regulation 2 of SI 73 of 2014 w.e.f. 13 October 2014]

220. Distribution of rewards

The Minister on recommendation by the Comptroller may, on the condemnation of any goods or on the apprehension of any parties or on the recovery of any penalties under these Regulations, direct that a reward shall be distributed so that any person, through whose information or means the seizure of the goods shall have been made or the penalty recovered, or the offender apprehended, and whom he may deem to be so entitled, may participate in such proportion as the Minister shall deem expedient.

Part XIV – Commissioned aircraft or ship

221. Commissioned aircraft and ships to report

The person in command of any aircraft or ship holding a commission from any foreign state and having on board any goods, other than aircraft or ship's stores, laden in ports beyond the seas shall when called upon by the Comptroller—

- (a) deliver an account in writing of the quantity of such goods, the marks and numbers thereon, and the names of the shippers and consignees, and declare to the truth thereof; and
- (b) answer questions relating to such goods.

222. Boarding and searching of commissioned aircraft and ships

Aircraft or ships under commission from any foreign state having on board any goods, other than aircraft or ship's stores, laden in parts beyond the seas may be boarded and searched by any officer specially authorized by the Comptroller, in the same manner as other aircraft or ships, and the officer may bring any such goods ashore and place them in a Government Warehouse.

Part XV – Exemptions

223. Goods for use by President

Goods purchased by the President for his personal use or for official purposes in his capacity as President are exempt from tax.

224. Exemptions for churches etc.

- (1) Goods, motor vehicles and other articles imported by churches, presbyteries or other religious organisations registered or established under any written law, are exempt from trades tax if the goods, motor vehicles or any other articles are to be used only for the purpose of—
 - (a) construction, repairing, decoration and furnishing of churches, presbyteries or other religious organisations in connection with the duties of a place of worship; or
 - (b) discharging religious functions.
- (2) To obtain trades tax exemption an applicant must provide to the Comptroller a valid bill of entry signed by an authorised officer of the Ministry of Finance stating that the Minister is satisfied that the goods, motor vehicles or articles are to be used solely for the purposes specified in subregulation (1).

[regulation 224 repealed and substituted by regulation 2 of [SI 72 of 2009](#) w.e.f. 14 September 2009]

225. Re-imported goods

- (1) Subject to subregulation (3), goods re-imported after exportation for repair or processing or personal use are exempt from tax.
- (2) The importer of goods described in subregulation (1) shall give prior notice of exportation of the goods to the Comptroller with a statement of particulars of the repair or process required.
- (3) Goods described in subregulation (1) may be assessed for tax on the cost of the repair or process including the cost of materials or parts used.
- (4) The importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair or process, and satisfy the Comptroller as to the identity of the goods.

226. Cinematograph films etc, for certain purposes

- (1) With the approval of the Minister cinematograph films, video films or photographic slides, together with associated sound recordings, of an educational, religious or charitable character imported solely for the purposes set out in subregulation (2) are exempt from tax.
- (2) The films or slides shall be imported solely for exhibition for the purpose of education, vocational training, industrial, technical or scientific instruction, or for the purpose of promoting health, social welfare or relief of human or animal suffering, or for the furtherance of friendship and understanding between the peoples of the world, or for publicizing the aims and works of international organizations, churches, missions or religious societies.
- (3) The importer of films and slides shall state on the bill of entry the name of the producer or sponsor of the film or slides, and the character of the subject matter and furnish to the Comptroller such information as he may in his discretion, require.

227. Returnable containers

- (1) Containers of imported merchandise which after discharge are returnable to the senders are exempt from tax.
- (2) The importer shall give an undertaking on the bill of entry that the containers will be re-exported.
- (3) The Comptroller may, in his discretion require the importer to give security by bond or deposit in a sum sufficient to cover the tax on the value of the containers.
- (4) The containers shall be suitably identified and produced for examination by an officer at the time of re-exportation.
- (5) The importer shall keep a record of the receipt and disposal of the containers.

228. Materials under technical programmes

- (1) Materials and equipment supplied by other Governments or International Organisations under Technical Aid or and Assistance programmes approved by the Government are exempt from tax.
- (2) A request for exemption shall be made upon the bill of entry and such further information as the Comptroller may require shall be furnished in respect of those materials and equipment.

229. Samples for soliciting orders

- (1) Samples or merchandise having an individual value not exceeding R300 imported for the purpose of soliciting orders are exempt from tax provided they are prominently and indelibly marked "sample" or are otherwise defaced so as to be of no commercial value.
- (2) The Comptroller may at his discretion impose further conditions or require security for tax.

230.

- (1) Items imported for the personal and exclusive consumption or use of a person identified under the terms of the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act (Cap 181) or a person recognised by the Minister for Foreign Affairs as being a foreign dignitary are exempted from trades tax subject to subregulation (2).
- (2) To obtain trades tax exemptions on importations of items covered in subregulation (1), an eligible applicant must provide to the Comptroller a Bill of Entry certified by an authorised officer of the Ministry responsible for Foreign Affairs stating that the items are for the personal and exclusive use of the appointed envoy or foreign dignitary and a document confirming that envoys or

representatives of the Government of Seychelles enjoy reciprocal concessions in the country of origin of the party making the application under the trades tax law of Seychelles.

[regulation 230 repealed and substituted by regulation 2 of [SI 65 of 2009](#) w.e.f. 24 August 2009]

230A.Exemption for aerodromes etc.

- (1) Items imported by authorities entrusted with the management and maintenance of facilities at aerodromes so recognised by the Seychelles Civil Aviation Authority Act, 2005, are exempt from Trades Tax if those items are to be used exclusively for the operation of such aerodromes in Seychelles.
- (2) The exemption from Trades Tax shall also apply to equipment and fuel required by fixed wing aircraft operating out of such aerodromes.
- (3) Subregulations (1) and (2) shall not be construed as conferring any benefits for helicopters or their operations.
- (4) To obtain tax exemption on importations covered by subregulation (1) an eligible applicant must provide to the Comptroller a bill of entry issued by an authorised officer of the Ministry responsible for Transport stating that the items are required for the safe and efficient operation of aerodromes in Seychelles.

[regulation 230A repealed and substituted by regulation 2 of [SI 74 of 2009](#) w.e.f. 14 September 2009]

231. Personal effects and travel souvenirs of tourists

- (1) In this regulation “tourist” means any person who does not normally reside in Seychelles and who enters Seychelles and remains for not less than twenty four hours and not more than six months in the course of any twelve months period for legitimate non-immigration purposes such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.
- (2) The personal effects including all clothing or other articles new or used which a tourist may reasonably require, taking into consideration all the circumstance of his visit are exempt from tax provided the Comptroller has no reason to fear abuse and is satisfied that the said personal effects will be re-exported by the personal effects including all clothing or other articles new or used which a tourist may reasonably require tourist on leaving Seychelles.
- (3) Personal effects may not include merchandise imported for commercial purposes nor an unreasonable quantity as deemed by the Comptroller, of any one item in subregulation (2).
- (4) Travel souvenirs of a value not exceeding R1,000 carried by a tourist are exempt from tax if the Comptroller is satisfied that there is no reason to believe that the goods may not be re-exported by the tourist on leaving Seychelles.

232. Temporary imports

The following articles imported are exempt from tax provided the Comptroller is satisfied that the articles will be re-exported within 6 months of their importation—

- (a) articles including stage properties imported for the purposes of any exhibition or stage presentation or similar entertainment;
- (b) cinematograph films of any kind intended for public exhibition;
- (c) positive cinematograph advertising films of a width not exceeding 50mm shown to the satisfaction of the Comptroller to consist essentially of photographs (with or without sound track) showing the nature of operation of products or equipment whose qualities cannot be adequately demonstrated by samples or catalogues, provided that the films—
 - (i) relate to products or equipment offered for sale or for hire; and

- (ii) are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and
- (iii) are imported in a packet, which contains not more than one copy of each film and which does not form part of a large consignment of films;
- (d) samples which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, on condition that they—
 - (i) are owned abroad and are imported solely for the purpose of being shown or demonstrated in Seychelles for the soliciting of orders for goods to be supplied from abroad; and
 - (ii) are not sold or put to normal use except for purposes of demonstration or used in any way for hire or reward while in Seychelles; and
 - (iii) are intended to be re-exported in due course; and
 - (iv) are capable of identification on re-exportation;

but do not include identical articles brought in by the same individual or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage:

Provided that the Comptroller may require that as a condition of their being exempt from tax, additional marks may be affixed to the samples, only if deemed necessary in his opinion, to ensure identification of the samples on re-exportation; and marks affixed to samples shall not be such as to destroy their usefulness.

233. Deposit and refund of deposit

When goods referred to in regulations 131 and 132 are imported, the Comptroller may, if he thinks fit, require a deposit sufficient to cover the tax on the goods.

The following conditions shall be complied with before any refund of the deposit can be made—

- (a) the goods or articles must be re-exported with a period of six months from the date of importation;
- (b) due notice shall be given to the Comptroller at the port or place of shipment or exportation of the intention to re-export the articles on which a refund of the deposit may be claimed and at the same time the owner shall produce proof of original payment of the deposit;
- (c) a certificate shall be produced from an officer that the goods referred to therein have been duly shipped or exported.

234. Interpretation

In regulations 235 to 237, unless the context otherwise requires—

“**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 professional use;
- (b) except as otherwise specifically provided in these Regulations does not include arms, ammunition, explosives, motor vehicles, ship or aircraft;

“**used**” means personal and household effects that have been in the use and possession of a passenger or a visitor for more than 12 months;

“**passenger**” means any person who enters Seychelles from any other country;

“**visitor**” means a passenger who is accepted by the Comptroller as visiting Seychelles for a period of less than six months.

235. Items exempted as passenger's baggage

- (1) Passenger's baggage when accepted as such by the Comptroller is exempt from tax, provided that the baggage is—
 - (a) for the personal or household use of the passenger; and
 - (b) not for sale or use as trade goods.
- (2) The articles described in column 2 of Schedule 1 to this regulation shall be included in the baggage of a passenger aged 18 or older, if the quantity or value of the articles does not exceed the quantity or value set out in the corresponding entry in column 3 of Schedule 1 to this regulation, but where more than the exempted quantity or value is imported, tax shall be payable on the quantity or value which exceeds the exempted quantity or value.

**Schedule 1 – Maximum tax exemption
allowance for passengers aged 18 or older**

Item	Description of goods	Exempted quantity/value
1	Perfume or Toilet Waters	200 ml
2	Alcoholic beverages (including wine, vermouth, sherry, port, sparkling wine, beer) where the alcoholic level is less than or equal to 16%	2 litres
3	Alcoholic beverages (including whisky, spirit, rum, gin, liqueur, aperitif, fermented or distilled liqueur alcoholic beverages) where the alcoholic level is greater than 16%	2 litres
4	Cigarettes or tobacco products	200 cigarettes or 250 grams tobacco products
5	Other goods	SR 5,000

Allowance for passengers under the age of 18

- (3) Without limiting Schedule 1 to this regulation, passengers under the age of 18 are exempted from tax to the extent limited in Schedule 2 to this regulation.

**Schedule 2 – Maximum tax exemption
allowance for passengers under the age of 18**

Item	Description of Goods	Exempted quantity/value
1	Perfume or Toilet Waters	200 ml
2	Other goods	SR 3,000

Allowance for ship or airline crew

- (4) Ship or airline crew baggage that meet the definition of baggage provided in regulation 234, and accepted as such by the Comptroller are exempt from tax provided that the baggage is—
- (a) for the personal or household use of the ship or airline personnel; and
 - (b) not for sale or use as trade goods.
- (5) Ship or airline personnel who are engaged as crew either on the outward or inward journey of a ship or an aircraft are exempt from payment of tax on the articles landed and described in column 2 of Schedule 3 to this regulation if the quantity or the value does not exceed the quantity or value set out in the corresponding entry of column 3 of Schedule 3 to this regulation.
- (6) Where more than one article or more than the exempted quantity of an article described in Item 1 of Schedule 3 to this regulation is imported, tax shall be payable on the total value of all goods imported under Item 1 of Schedule 3 inclusive of those goods that would otherwise be exempted were the limit not exceeded.
- (7) Where more than the exempted value of the articles described in Item 2 of Schedule 3 to this regulation is imported, tax shall be payable on the value which exceeds the exempted value.

**Schedule 3 – Maximum tax exemption
allowance for ship or airline personnel**

1	Any beverages containing alcohol or cigarettes	1 litre or 200 cigarettes
2	Other goods	SR 1,500

- (8) Ships and airline crew will be entitled to Schedule 1 concessions on three occasions during a calendar year when travelling as a crew member and when accepted by the Comptroller. When receiving Schedule 1 concessions Schedule 3 concessions shall not apply.
- (9) The concessions provided in subregulations 235(5) and 235(8) may be withdrawn at the discretion of the Comptroller for a period of up to 12 months where ship or airline personnel fail to comply with any provision of the Trades Tax Act or Regulations.

- (10) In addition to the application of subregulation 235(9), the Comptroller may apply any other penalty provisions under the Trades Tax Act or Trades Tax Regulations where permissible.

[regulation 235 repealed and substituted by regulation 2 of [SI 75 of 2009](#) w.e.f. 14 September 2009]

236. Visitors baggage

The exemption granted to a passenger's baggage by regulation 235 shall apply in the case of a visitor and in addition the articles listed in the SCHEDULE shall also be included in the baggage:

Provided that in the case of the articles listed in the SCHEDULE the Comptroller may require a deposit of the amount of the tax that would otherwise have been leviable, such deposit shall be refunded upon the re-export of the articles within six months of the arrival of the visitors in Seychelles.

Schedule

Video camera, other camera, musical instruments, sports requisites, portable electronic or electric equipment and other leisure equipment.

237. Further concessions in the case of passengers changing residence

The exemption granted to a passenger's baggage by Regulation 235 in the case of a passenger who is accepted by the Comptroller as transferring his place of permanent residence from another country to Seychelles subject to the following further concessions—

- (a) the articles listed in the Schedule shall also be included in the baggage;
- (b) baggage, other than the articles listed in the Schedule to Regulation 235, landed within six months of the passengers' arrival shall, at the Comptroller's discretion, be deemed to have accompanied the passenger upon his arrival in Seychelles.
- (c) new personal and household items to the value of R1000 per person commensurate with the person or family which is changing residence.

Schedule

Cameras, musical instruments, cassettes audio, video and compact discs, household effects, sports requisites, tape recorders and radio broadcast receivers, one television set and one video cassette recorder, toys, typewriters, personal computer and accessories.

238. Goods imported under agreements with the Government

Goods, supplies, material and equipment imported into Seychelles in connection with the purposes of an agreement entered into with the Government of Seychelles either before or after the commencement of these Regulations, the import of which is specifically provided for under that agreement as not being subject to any tax, charge or duty, shall be exempt from tax.

238A.Exemptions for equipment to be used within the Port

- (1) The items of plant, boat, equipment, machinery and construction material imported to be used in the provision of Port services, are exempt from Trades Tax if those items are to be used exclusively within the Port as defined by the Seychelles Ports Authority Act, 2004.
- (2) To obtain tax exemption on importations under subregulations (1), an applicant must provide the Comptroller with a bill of entry endorsed by an authorised officer of the Ministry responsible for Finance stating that the Minister is satisfied that the items of equipment are to be used

solely within the Port for services required by international maritime conventions or any similar instrument ratified by Seychelles.

[regulation 238A inserted by regulation 2 of [SI 96 of 2009](#) w.e.f. 1 November 2009]

239. Temporary importation of vehicles and spare parts

- (1) In this regulation unless the context otherwise requires—
- “carnet” means a carnet de passages en douane or a triptyque which is issued by an association belonging to the Federation Internationale de l’Automobile, the Alliance Internationale de Tourisme or the Federation Aeronautique Internationale, and which is covered by a guarantee given to the Comptroller by an association approved by the Comptroller;
- “vehicle” means—
- (a) any motor car, motor bicycle, motor tricycle, caravan or trailer, designed for private use; or
 - (b) any boat, yacht, launch, ship or other similar craft, designed for private use; or
 - (c) any aeroplane, airship, balloon, flying machine or glider,
- and includes any accessories or component parts of such vehicle required for, and imported in or forming part of, such vehicle, but does not include any accessories or component part imported separately.
- (2) The Comptroller may allow the temporary importation of a vehicle on the production of a carnet, triptyque or a surety for a period of upto twelve months, without the payment of Trades Tax provided that;
- (a) the Comptroller has no reason to fear that the vehicle will not be re exported within twelve months
 - (b) the surety or security lodged is equal to the market value of the vehicle in Seychelles at the retail level
 - (c) the vehicle had not previously been imported into Seychelles within three years of the current importation
- (3) That the importer or his agent undertakes that the vehicle shall not be or be offered to be lent, sold, pledged, hired, given away, or otherwise disposed of and shall not be used for transport of persons for remuneration.

Non compliance of subsection (3) shall render the vehicle for confiscation by the Comptroller.

240. Goods exempted in the national interest and for export

- (1) Any goods exempted by the Minister in the national interest are exempt from tax.
- (2) Any goods manufactured in Seychelles of the description specified in column 1 of Schedule 1 for the purposes of export are exempt from tax.

241. ***

[regulation 241 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

242. ***

[regulation 242 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

242A. Items exempted from trades tax

- (1) Subject to subregulation (2), items imported for the personal and exclusive use of a former President of the Republic of Seychelles are exempted from trades tax.
- (2) The importer of the items exempted under subregulation (1) shall declare upon the bill of entry for the items that they are for his or her personal and exclusive use, and furnish it to the Comptroller.

[regulation 242A inserted by regulation 2 of [SI 73 of 2009](#) w.e.f. 14 September 2009]

Part XVI – Schedules of charges**243. Definitions**

In this regulation—

“**authorised officer**” means a person authorised in writing by the Minister of Environment, Natural Resources and Transport to discharge duties under regulation 4(b);

“**Omnibus**” has the meaning given to it under regulation 2 of the Licences (Public Omnibus) Regulations.

[regulation 243 inserted by regulation 2 of [SI 88 of 2009](#) w.e.f. 1 June 2009]

[Note: Regulation 3 of [SI 88 of 2009](#) states as follows—

3. *Exemption and concession—*

- (a) *exempt an importer of omnibus licensed under the Licences Act, from tax if such omnibus is imported on or before 31st December, 2009; or*
- (b) *grant an importer of omnibus licensed under the Licences Act a concessionary rate of tax of 5% if such omnibus is imported on or after 1st January, 2010.*

4. *Condition of grant*

The Comptroller may grant an exemption or concessionary rate of tax, subject to—

- (a) *the importer submitting a bill of entry stating that such omnibus is imported for the purposes of any of the activities specified in regulation 3 of the Licences (Public Omnibus) Regulations, 2008 as amended by the Licences (Public Omnibus) Regulations, 2009; and*
- (b) *the bill of entry being signed by an authorised officer.]*

244. ***

[regulation 244 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

245. ***

[regulation 245 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

246. ***

[deleted]

247. ***

[regulation 247 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

248. ***

[regulation 248 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Part XVII – Revocation and disputes

249. Repeal of S.I. 82 of 1994

- (1) The Trades Tax Regulations, 1995 are hereby repealed.
- (2) Notwithstanding the repealed effected by sub-regulation (1)—
 - (a) any tax due on or before the date immediately preceding the date of commencement of these Regulations and not paid on or before that date shall be levied, assessed and recovered as if the Trades Tax Regulations, 1994 had not been revoked;
 - (b) the controlled price of any goods fixed by the Ministry of Finance and in force on the date immediately preceding the date of commencement of these Regulations shall continue in force until amended or revoked under these Regulations.

250. ***

[regulation 250 repealed by regulation 2 of [SI 73 of 2014](#) w.e.f. 13 October 2014]

Schedule 1

[Schedule 1 repealed by regulation 2(i) of [SI 40 of 2001](#) w.e.f. 1 January 2002]

Schedule 2

[Schedule 2 repealed by regulation 2(i) of [SI 40 of 2001](#) w.e.f. 1 January 2002]

*Schedule 3

[Schedule 3 repealed and substituted by regulation 2 of [SI 49 of 2009](#) w.e.f. 11 May 2009; regulation 2 of [SI 105 of 2009](#) w.e.f. 30 December 2009; regulation 2 of [SI 31 of 2010](#) w.e.f. 19 April 2010; regulation 2(a), (b), (d) and (e) of [SI 62 of 2010](#) w.e.f. 1 July 2010; regulation 2(c) of [SI 62 of 2010](#) w.e.f. 1 June 2010; regulation 2 of [SI 90 of 2010](#) w.e.f. 1 September 2010; regulation 2 of [SI 98 of 2010](#) w.e.f. 1 September 2010; regulation 2 of [SI 22 of 2011](#) w.e.f. 1 January 2011; regulation 2 of [SI 31 of 2011](#) w.e.f. 18 April 2011; regulation 2 of [SI 92 of 2011](#) w.e.f. 1 April 2011; regulation 2 of [SI 51 of 2012](#) w.e.f. 1 September 2012; regulation 2 of [SI 8 of 2013](#) w.e.f. 1 February 2013]

*Schedule 4

[Schedule 4 amended by regulation 2(c) of [SI 53 of 1998](#) w.e.f. 1 January 1999; regulation 2 of [SI 26 of 2007](#) w.e.f. 3 September 2007; reg 2 of [SI 39 of 2007](#) w.e.f. 3 December 2007; regulation 2 of [SI 32 of 2008](#) w.e.f. 2 June 2008; regulation 2 and 3 of [SI 60 of 2008](#) w.e.f. 1 September 2008; regulation 2 of [SI 74 of 2008](#) w.e.f. 1 October 2008; regulation 2 of [SI 86 of 2008](#) w.e.f. 1 November 2008]

*Schedule 5

***Schedule 6**

[Schedule 6 repealed and substituted by regulation 2(b) of [SI 51 of 2005](#) w.e.f. 1 December 2005; regulation 2(b) of [SI 30 of 2007](#) w.e.f. 24 September 2007; regulation 2 of [SI 31 of 2007](#) w.e.f. 1 October 2007; regulation 2 of [SI 35 of 2008](#) w.e.f. 16 June 2008; regulation 2 of [SI 36 of 2008](#) w.e.f. 2 May 2008; regulation 2 of [SI 48 of 2008](#) w.e.f. 21 July 2008; regulation 2 of [SI 61 of 2008](#) w.e.f. 1 August 2008; regulation 2 of [SI 62 of 2008](#) w.e.f. 1 August 2008; regulation 2(b) of [SI 78 of 2008](#) w.e.f. 1 October 2008; regulation 2 of [SI 31 of 2011](#) w.e.f. 18 April 2011]

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[Schedules 3, 4, 5, and 6 to the Trades Tax Regulations are technically in force (subject to the caution noted at the beginning of these regulations about the view of the administering authorities) but are not reproduced in this book because of their length and technical nature. Readers can obtain a complete hard copy of the Regulations from the Department of Legal Affairs.]