

Seychelles

Customs Management Act, 2011

## Trades Tax (Manufacturing, Agricultural and Fishery Sectors) Regulations, 2009

Statutory Instrument 86 of 2009

Legislation as at 8 November 2017

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## Trades Tax (Manufacturing, Agricultural and Fishery Sectors) Regulations, 2009

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# Seychelles

## Customs Management Act, 2011

# Trades Tax (Manufacturing, Agricultural and Fishery Sectors) Regulations, 2009

## Statutory Instrument 86 of 2009

Commenced on 1 June 2009

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

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*[SI 86 of 2009]*

### 1. Citation

These Regulations may be cited as the Trades Tax (Manufacturing, Agricultural and Fishery Sectors) Regulations, 2009.

### 2. Concessionary rate of tax on imported goods

The Minister may, upon an application made under regulation 3, grant a concessionary trades tax rate of five per cent on the importation of goods to be used in accordance with that regulation.

### 3. Application for concessionary rate of tax

- (1) An application for a grant of five per cent of trades tax rate shall—
  - (a) be accompanied by a Bill of Entry issue and signed by an officer appointed by the Minister under this Act; and
  - (b) state that the goods imported under the reduced trades tax rate are for the exclusive use by the applicant for purposes of adding value to the commercial output of Manufacturing, Agricultural or Fishery Sector as the case may be.
- (2) The Minister may, before granting an application, require the applicant to submit such further information and documents as the Minister may specify.

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These regulations were made under sections 4 and 11 of the Trades Tax Act (Cap 240) and continued under section 272(1) of the Customs Management Act, 2011 (Act [22 of 2011](#)).