

Seychelles

Customs Management Act, 2011

Customs Management (Compounding of Offences) Regulations, 2012 Statutory Instrument 61 of 2012

Legislation as at 8 November 2017

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Customs Management (Compounding of Offences) Regulations, 2012
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Seychelles

Customs Management Act, 2011

Customs Management (Compounding of Offences) Regulations, 2012

Statutory Instrument 61 of 2012

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1. Citation and commencement

These Regulations may be cited as the Customs Management (Compounding of Offences) Regulations, 2012.

2. Agreement for compounding of offences

- (1) The Revenue Commission, after identifying the offence of one or more of the provisions of the Act, shall notify the offender of the—
 - (a) offence;
 - (b) rectification that is required;
 - (c) time frame within which the offence shall be rectified;
 - (d) penalty under the relevant provision of the Act;
 - (e) proposed amount of compounded monetary penalty that may be agreed to;
 - (f) the time frame within which the penalty shall be paid;
 - (g) the manner in which such money shall be paid to the Seychelles Revenue Commission.
- (2) The compounded monetary penalty to be imposed shall amount to at least one third of the maximum fine but not exceed the maximum fine prescribed in the Act.
- (3) Where the Revenue Commissioner is satisfied that the offence has been rectified he or she shall inform the offender in writing.

3. Compounding of offences

- (1) The Revenue Commissioner may compound an offence where a person is suspected of being in possession of any prohibited, restricted goods or goods in excess of allowable quantity.
- (2) The Revenue Commissioner may compound an offence in consultation with the Attorney General in lieu of instituting legal proceedings under the Act.

4. Compounding of offences to be final

An agreement to compound an offence shall be final and conclusive.

5. Legal proceedings not instituted

Where an offence is compounded under this regulations legal proceedings shall not be instituted in relation to that offence.

6. Breach of compounded settlement

Where the terms of the compounded settlements are breached by the offender the Revenue Commissioner may institute legal proceedings against the offender in terms of the Act.