

Seychelles

Customs Management Act, 2011

## Customs Management (Passenger Allowance) Regulations, 2018

Statutory Instrument 52 of 2018

Legislation as at 27 August 2018

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## Customs Management (Passenger Allowance) Regulations, 2018

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# Seychelles

## Customs Management Act, 2011

# Customs Management (Passenger Allowance) Regulations, 2018

## Statutory Instrument 52 of 2018

Published on 27 August 2018

**Assented to on 24 August 2018**

**Commenced on 27 August 2018**

*[This is the version of this document as it was from 27 August 2018 to 20 February 2022.]*

In the exercise of the powers conferred by section 270 of the Customs Management Act, 2011, the Minister of Finance, Trade, Investment and Economic Planning, hereby makes the following Regulations—

### 1. Citation

These Regulations may be cited as the Customs citation Management (Passenger Allowance) Regulations, 2018.

### 2. Passenger baggage above 18 years

- (1) Passenger's baggage when accepted as such by the Commissioner of Customs is exempt from duty, provided that the contents of the baggage are—
  - (a) for the personal or household use of the passenger; and
  - (b) not for sale or for commercial purposes.
- (2) The articles described in column 2 of Schedule 1 are allowed to be carried by a passenger aged 18 years or more 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.
- (3) Where more quantity of any goods exempted under subregulation (2) is brought by a passenger it shall be liable to applicable duty.

### 3. Passenger baggage below 18 years

Notwithstanding sub-regulations (2) and (3) passengers under the age of 18 are exempt from duty to the extent specified in Schedule 2.

**Schedule 3 (Regulation (4))****Maximum duty exemption to ship or airline crew**

Item	Description of Goods	Exempted Quantity/Value
1.	Any beverages containing alcohol or cigarettes	1 litre or 200 cigarettes
2.	Other goods	SR1,500