

SCHEDULE 2- EXEMPT GOODS

COLUMN 1 DESCRIPTION	COLUMN 2 RATE (%)
<p>1. Vehicle designed for the transportation of persons or goods of any cylinder capacity imported by:</p> <p>a) Any person recognized under the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organizations) Act Cap 181; provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 230 of the Trades Tax Regulation.</p> <p>b) The President or any person who has held office as the President of the Republic of Seychelles for his personal use or for official purposes in his capacity as President, provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 223 or 242A of the Trades Tax Regulation.</p> <p>c) Churches, presbytery or other recognised religious organisation for use in the course of divine worship, provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 224 of the Trades Tax Regulation.</p> <p>d) Virtue of an agreement entered into with the Government of Seychelles, provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 238 of the Trades Tax Regulation.</p> <p>e) Virtue of it being supplied by another Government or an International Organisations under a Technical Aid or Assistance programme approved by the Government provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 228 of the Trades Tax Regulation.</p> <p>f) Any person as a temporary import provided that the Comptroller is satisfied that the vehicle will be re-exported and has, in the same manner, exempted Trades Tax on the importation of the vehicle in accordance with Regulation 232 of the Trades Tax Regulations.</p> <p>g) Any person as a re-import after exportation for repair whereby the Comptroller has, in the same manner, exempted Trades Tax on such re-importation in accordance with Regulation 225 of the Trades Tax Regulation.</p>	<p>0</p>

<p>2. Alcoholic beverages, imported by:</p> <p>a) Any person recognized under the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organizations) Act (Cap 181) provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such alcoholic beverages in accordance with Regulation 230 of the Trades Tax Regulation.</p> <p>b) The President or any person who has held office as the President of the Republic of Seychelles for his personal use or for official purposes in his capacity as President, provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such alcoholic beverages in accordance with Regulation 223 or 242A of the Trades Tax Regulation.</p> <p>c) Churches, presbytery or other recognised religious organization, for use in the course of divine worship as defined under the HS Code 22.04 and 22.05 provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such alcoholic beverages in accordance with Regulation 224 of the Trades Tax Regulation.</p> <p>d) A passenger as part of their baggage of an amount not exceeding 4 litres in total provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such alcoholic beverages in accordance with Regulation 235 of the Trades Tax Regulation.</p> <p>e) A visitor as part of their baggage of an amount not exceeding 4 litres in total provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such alcoholic beverages in accordance with Regulation 235 of the Trades Tax Regulation.</p>	<p>0%</p>
<p>3. Cigarettes containing tobacco imported by:</p> <p>a) Any person recognized under the provisions of the Privileges and Immunities (Diplomatic, Consular and International Organizations) Act (Cap 181) provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the tobacco in accordance with Regulation 230 of the Trades Tax Regulation.</p> <p>b) The President or any person who has held office as the President of the Republic of Seychelles for his personal use or for official purposes, provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of the tobacco in accordance with Regulation 223 or 242A of the Trades Tax Regulation.</p>	<p>0%</p>

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| <p>c) A passenger as part of their baggage of an amount not exceeding 200 cigarettes provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such tobacco in accordance with Regulation 235 of the Trades Tax Regulation.</p> <p>d) A visitor as part of their baggage of an amount not exceeding 200 cigarettes provided that the Comptroller has, in the same manner, exempted Trades Tax on the importation of such tobacco in accordance with Regulation 235 of the Trades Tax Regulation.</p> | |
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