

SEYCHELLES REVENUE COMMISSION CUSTOMS DIVISION FACT SHEET



CREW AND PASSENGER TAX FREE ALLOWANCES

SI 75 OF 2009

The following are the current tax free allowances for air and sea passengers and crew, as amended by S.I. 75 of 2009, issued 14 September 2009

Passengers – Tax Free Allowance

2 litres of alcohol less than or equal to 16%

And

2 litres of alcohol greater than 16%

And

200 Cigarettes or 250 grams tobacco products

And

Other goods to the value of 5000 SR – NOTE this excludes cigarettes and alcohol

Passengers under 18 years of age – Tax Free Allowance

No alcohol or cigarettes

Other goods to the value of 3000 SR – NOTE this excludes cigarettes and alcohol

NOTE - if passengers exceed any of their allowances, they only pay tax on the amount exceeding that allowance.

Crew – Tax Free Allowance

1 litre of alcohol (includes any beverages containing any amount of alcohol)

Or (this means not both and not a bit of each – i.e. not ½ litre of alcohol and 100 sticks cigarettes)

1 Carton of Cigarettes (200 sticks)

And

Other goods to the value of 1500 SR – NOTE this excludes cigarettes and alcohol

NOTE - if crew exceed the alcohol or cigarette allowance they pay duty on **all** alcohol and cigarettes imported

- if crew exceed the 1500 allowance they only pay on that amount above 1500.

Further information on Customs and relevant legislation can be found at www.src.gov.sc as updated from time to time

Customs General Switch – Ph 293737

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