

Customs Offences.

The following are offences under the Customs Management Act (CMA), 2011

Article	Offences	Details	Penalties
251	Threatening or resisting Customs officer	<p><i>A person who-</i></p> <ul style="list-style-type: none"> • threatens or assaults; • by force resists, hinders, obstructs; or intimidates any officer in the execution of the officer's duties or a person acting in the officer's aid; • interferes with any equipment used by Customs; or • does any act with the intention of impairing the effectiveness of any equipment used by Customs. 	<p>Liable on conviction to a fine not exceeding SCR 50,000 or imprisonment for a term not exceeding 3 years, or both</p>
252 (1)	Bribery and Collusion	<p><i>Where the assistant Commissioner of Customs, officer or any other person appointed or authorized by the Assistant Commissioner of Customs to discharge any duty-</i></p> <ul style="list-style-type: none"> • directly or indirectly asks for or takes in connection with his or her duties, any payment, or other reward, or any promise or security for any payment, not being a payment which the person is entitled to claim or receive; or • proposes or enters into any agreement to conceal an act whereby the Government of Seychelles is or may be defrauded or which is unlawful. 	<p>Liable on conviction to a fine not exceeding SCR 100,000 or imprisonment for a term not exceeding 5 years or both.</p>
252(2)		<p><i>A person who -</i></p> <ul style="list-style-type: none"> • directly or indirectly offers or gives to the Assistant Commissioner of Customs, officer or other person appointed or authorized by the Assistant commissioner of Customs any payment or other reward, or any promise or security for any payment or reward; or 	<p>Liable on conviction to a fine not exceeding SCR 100,000 or imprisonment for a term not exceeding 5 years or both</p>

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		<ul style="list-style-type: none"> proposes or enter into agreement with the Assistant Commissioner of Customs, officer or other person appointed or authorized by the Assistant Commissioner of Customs, to induce him conceal an act whereby the Government of Seychelles may be defrauded or which is otherwise unlawful. 	
253	Counterfeit seals or marks	<p><i>A person who, without lawful authority or justification, has in his possession or makes or uses any counterfeit seal, stamp, or mark in imitation of or closely resembling any seal, stamp, signature or other initials or mark used by the Customs-</i></p> <ul style="list-style-type: none"> in case of an individual in case of a body corporate 	<p>Liabe on conviction to a fine not exceeding SRC 50,000 or imprisonment for seven years, or both.</p> <p>Liabe on conviction to a fine not exceeding SRC100, 000.</p>
254	Unauthorized access to or improper use of customs computerized entry processing system	<p><i>Any person –</i></p> <ul style="list-style-type: none"> knowingly and without lawful authority by any means gains access to or attempts to gain access to any Customs’ computerized system; having lawful access to any Customs Computerized system knowingly uses or discloses information obtained for any unauthorized purpose; or receives information obtained from any Customs computerized system and uses, discloses, publishes or otherwise disseminates such information; falsifies any record or information stored in a Customs ‘ computerized 	<p>Liabe on conviction to a fine not exceeding SC50,000 or imprisonment for a term not exceeding 5 years or both</p>

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		<p>system;</p> <ul style="list-style-type: none"> • damages or impairs a Customs computerized system; or • damages or impairs any duplicate tape or disc or other medium on which any information obtained from a Customs' computerized system is stored. 	
255	Aiding abetting counseling or procuring	<p><i>A person -</i></p> <p>who aids, abets, counsels or procures the commission of an offence under the CMA or who solicits or incites any other person to commit an offence under the CMA.</p>	<p>Liable on conviction to a fine not exceeding SCR 50,000 or imprisonment for a term not exceeding 5 years, or both.</p>
256	Failure to produce book, records or other documents and data	<p><i>A person-</i></p> <p>Commits an offence if that person fails or refuses to comply with a requirement of Customs under CMA Section 36.</p> <ul style="list-style-type: none"> • In the case of an individual • In the case of a body corporate 	<p>Liable on conviction to a fine not exceeding SCR 20,000</p> <p>Liable on conviction to a fine not exceeding SCR 50,000</p>
257	Interference with seals and fastenings	<p>Where any fastening, lock, mark, sign, stamp or seal that has been placed by an officer on any goods or container is, without the authority of an officer, opened, altered, broken or erased by a person while the vessel or aircraft is in Seychelles the person so acting and the person in charge of the vessel or aircraft.</p>	<p>Liable on conviction to a fine not exceeding SCR 20,000</p>
258	Interference with cargo	<p><i>Where after an aircraft or vessel arrives in Seychelles, and before a report is made with accordance with CMA Section 57-</i></p> <ul style="list-style-type: none"> • the cargo is interfered with; or • alternation is made in the storage of 	<p>The person so acting or the person in charge of vessel or aircraft is liable on conviction to a fine not exceeding SCR 50,000</p>

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		goods	
259	Interference with goods	<p><i>Where a person without lawful justification or without permission of the proper officer-</i></p> <ul style="list-style-type: none"> • makes any alternation to the condition of goods subject to customs control; • interferes with including by way of addition to or taking away the goods; • removes the goods from a place which an officer has directed that the goods are to be stored. 	<p>Liabe on Conviction to a fine:</p> <p>-in the case of an individual SCR50,000, and</p> <p>- in the case of a corporate SCR100, 000.</p>
260	Offences in relation to entries and other declarations	<p><i>If a person:</i></p> <ul style="list-style-type: none"> • fails to make an entry or declaration required under the CMA; • makes a false entry or declaration required under the CMA; • makes or delivers to a Customs officer a false document; • fails to take all reasonable steps to ensure that an entry or declaration in a document made is genuine. 	<p>Liabe on conviction to a fine</p> <p>-in the case of an individual SCR50,000, and</p> <p>- in the case of a corporate SCR100,000</p>
261	Fraudulent evasion of duties	<p><i>Where under any provision of the CMA or the Customs tariff Act goods are, declared for a particular purpose or entered under any condition and are exempt from duties, taxes or levies or tax or liable to a lower rate of duty. tax or levy, a person-</i></p> <ul style="list-style-type: none"> • uses or deal with those goods for a purpose other than that for which they have been declared; or <p>fails to comply with any conditions imposed when the goods where entered</p>	<p>Liabe on conviction to a fine not exceeding an amount equal to 3 times the amount of the duties, taxes or levies that would have been payable if the goods had been declared or entered under the proper Customs procedure, or a fine not exceeding SCR25, 000.</p>