

S.I. 1 1997

TRADES TAX REGULATIONS, 1997

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S.I. 1 OF 1996**TRADES TAX ACT, 1992
(Act 10 of 1992)****Trades Tax Regulations, 1997**

In exercise of the powers conferred by Section 11 of the Trades Tax Act, 1992, the Minister of Finance and Communication hereby makes the following Regulations:-

PART 1 - PRELIMINARY

- | | | |
|---------------------------|----|--|
| Citation and Commencement | 1. | These Regulations may be cited as the Trades Tax Regulations, 1997 and shall come into operation on 1st January, 1997. |
| Interpretation | 2. | <p>In these Regulations, unless the context otherwise requires -</p> <p>"agent", in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he is entitled to act as the agent and who, or on whose behalf any person authorised by him, signs any document required or permitted by these Regulations to be signed by an agent:</p> <p>Provided that the owner of any aircraft or ship, if resident or represented in Seychelles, shall be deemed to be the agent of the master for all the purposes of this Act, if no such agent be appointed;</p> <p>"aircraft" includes aeroplanes, seaplanes, airships, balloons, kites, gliders, flying machines or any other means of aerial locomotion;</p> <p>"airport" means an airport appointed for the purposes of these Regulations;</p> <p>"assessment" means the ascertainment of the sum on which the tax is payable and the tax payable thereon;</p> <p>"bonded warehouse" means any place appointed by the Comptroller, whether store, house, shed, yard, dock or other premises or place, in which goods entered to be warehoused may be lodged, kept or secured pending payment of tax;</p> <p>"by authority" means by the authority of the Commissioner or the Comptroller as the case maybe or of any other officer doing duty in the matter in relation to which the expression is used;</p> |
| Act 10 of 1987 | | <p>"Commissioner" means the Commissioner of Taxes in terms of the Business Tax Act of 1987;</p> <p>"Comptroller" means the Comptroller of Trades Tax Imports;</p> <p>"crew" includes every person employed or engaged in any capacity on board any aircraft or ship;</p> <p>"C.I.F. value" means the value of bringing goods to Seychelles and includes the cost of the goods, plus marine insurance, plus overseas freight;</p> <p>"exporter" includes any person by whom any goods, previously imported into Seychelles are exported from Seychelles, and includes the owner or any person acting on his behalf;</p> |

Addition of regulation 241 (4) effective 01/01/96

"foreign parcels" means parcels posted in a place outside Seychelles and sent to a place in Seychelles, or in transit through Seychelles to a place outside Seychelles;

"foreign port" means any place in a country other than Seychelles to which aircraft or ships, as the case may be, may have access;

"goods" includes all kinds of movable personal property;

"goods under drawback" includes all goods in respect of which any claim for drawback has been made;

"goods manufactured in Seychelles" includes goods produced in Seychelles and in relation to goods, other than goods produced in Seychelles, includes goods assembled, or processed in Seychelles;

"goods produced in Seychelles" means goods originating in Seychelles, other than by assembly, manufacture or processing, and marketed without assembly, manufacturing or processing;

"home use" means use in Seychelles;

"importer" includes any owner or his agent, or any other person for the time being possessed of, or beneficially interested in any goods at the time of importation thereof;

"lighter" includes craft of every description used for the carriage of goods in a port;

"master" in relation to any aircraft or ship, means the person in charge or in command of such aircraft or ship, but does not include a person appointed for the conduct of ships into or out of a port;

"officer" means an officer of the Trades Tax Imports Division or, where the Controller of Prices has delegated to any person the functions conferred on the Controller of Prices by regulation 3 (4) in relation to price control, that person in connection with the exercise of those functions, or any person to whom the Controller of Imports and Exports has delegated any of his functions;

Amended by S.I 18 of 2001

Amended by S.I 40 of 2001

"owner" in respect of a ship or aircraft, includes the Master or other responsible officer of such ship or aircraft and also any person acting as agent for the owner to receive freight or other charges payable in respect of the ship or aircraft;

"parcel" means any postal packet which is received in Seychelles from abroad by parcel post;

"ports beyond the seas" means any country outside Seychelles, and includes fishing grounds when accepted by the Comptroller;

"package" includes every means by which goods for carriage may be caused, carried, enclosed, contained or packed;

"place" includes ship or aircraft;

"Principal Secretary" means the Principal Secretary responsible for finance;

"port" means any port appointed for the purposes of these Regulations;

"produce documents" means that the person on whom the obligation to produce documents is cast, shall, to the best of his power, produce to the Commissioner or Comptroller as the case may be, documents relating to the subject matter mentioned;

"prohibited goods" means any goods that are prohibited or restricted by law for the importation or exportation thereof, and includes references to 'prohibited imports' and 'prohibited exports' respectively ;

"sales revenue" means the value of the goods sold or otherwise disposed of, calculated -

(a) in the case of a sale, at the price at which they are sold or, where that price is less than the price at which they are normally sold to arms length customers, at the price which they are normally sold to arms length customers; and

(b) in the case of any other disposal, at the price at which they are sold to arms length customers;

"ship" includes any ship, vessel or boat of any kind whatsoever, whether propelled by steam or otherwise or towed;

"smuggling" means any importation, introduction, exportation or attempted importation, introduction or exportation of goods with intent to defraud the revenue, or to evade any prohibition of, restriction on, or Regulation as to, the importation, introduction or exportation of any goods;

"tax" means the trades tax;

"taxable goods" means goods liable to tax and includes goods in respect of which tax is payable;

"Taxation Division" means the Taxation Division of the Ministry of Finance and Communication ;

"Trades Tax Imports Division" means the Trades Tax Imports Division of the Ministry of Finance and Communication ;

"taxpayer" means a person who is liable to pay the tax;

"time of importation" means the time at which the aircraft or ship importing goods actually lands in Seychelles or comes within 12 nautical miles of the coast;

"time of exportation" means the time at which the goods are taken on board the exporting aircraft or ship;

"ton" shall also mean 1.13 cubic metres by measurement;

"warehouse" means any place appointed by the Comptroller for the deposit of goods pending the payment of the tax payable thereon;

"vehicle" means any car, wagon, carriage, barrow or other conveyance of whatever kind, whether drawn or propelled by steam, by animal, or by hand or other power;

"wharf" means a wharf appointed for the purpose of these Regulations.

PART II - ADMINISTRATION
DIVISION 1 - OFFICERS, DUTIES AND RESPONSIBILITIES

- | | | |
|---|----|--|
| Appointment of Tax persons and conferment of powers | 3. | <p>(1) For the purpose of these Regulations there shall be a Comptroller of Trades Tax Imports, a Controller of Imports and Exports and a Controller of Prices.</p> <p style="text-align: right;">Amended by S.I 18 of 2001
Amended by S.I 40 of 2001</p> <p>(2) The Comptroller shall have responsibility for the levy, assessment and collection of tax, the landing entry, examination and taxation control of goods imported into Seychelles and for matters incidental thereto and connected therewith.</p> <p>(3) Repealed by S.I 40 of 2001</p> <p>(4) The Controller of Prices shall be the authority to determine the controlled prices of goods in accordance with the Act, and to enforce the provisions relating to the controlled prices of all goods including goods imported into Seychelles.</p> <p style="text-align: right;">Amended by S.I 18 of 2001</p> <p>(5) Subject to these Regulations, the Comptroller, Controller of Imports and Exports, the Controller of Prices and the Commissioner of Police shall exercise powers of entry and search of premises, search of persons, and examination and seizure of goods.</p> <p style="text-align: right;">Amended by S.I 18 of 2001
Amended by S.I 40 of 2001</p> <p>(6) The Comptroller, the Controller of Imports and Exports, the Controller of Prices or the Commissioner of Police may delegate to any person any or all of the functions conferred on them by these Regulations.</p> <p style="text-align: right;">Amended by S.I 18 of 2001
Amended by S.I 40 of 2001</p> <p>(7) Where proof on oath is required by any law, or is necessary in any matter relating to the tax, such oath may be taken before the Comptroller, who is hereby authorised to administer it.</p> <p style="text-align: right;">Amended by S.I 40 of 2001</p> |
| Officer to observe secrecy | 4. | <p>(1) Subject to this regulation an officer shall not, either directly or indirectly, except in the performance of his functions under this Act, and either while he is, or after he ceases to be, an officer, make a record of, or divulge or communicate to any person any information acquired by him, in the performance of his functions.</p> <p>(2) An officer shall not be required to produce in court any return, assessment or notice of assessment, or to divulge or communicate to any court any document or information obtained or acquired by him in the performance of his functions under this Act, except where it is necessary to do so for the purposes of carrying into effect the provisions of this Act.</p> <p>(3) Nothing in this regulation shall prevent -</p> <p style="padding-left: 20px;">(a) any officer from revealing any document or information relating to the revenue of any person or any confidential instructions in respect of the administration of this Act to -</p> <p style="padding-left: 40px;">(i) any other officer, where it is needed for the performance of that officer's functions under this Act; or</p> |

Addition of regulation 241 (4) effective 01/01/96

- (ii) any court for the purposes of this Act;
- (b) any officer from revealing any document or information solely for revenue or statistical purposes to any person in the service of the Government in a revenue or statistical division where the document or information is needed for official purposes and if that person in that service has made an oath of secrecy in relation to any information coming to that person's knowledge in the course of his official duties; or
- (c) any officer from revealing any document or information to the Auditor General, Principal Secretary of Ministry of Finance and Communication or to an authorised member of their Department, where the document or information is needed for the performance of the official functions.
- (4) Any person to whom a document or information is revealed under sub regulation (3), and any person under his control, shall in respect of that document or information be subject to the same rights, privileges, obligations and liabilities under sub regulation (1) or sub regulation (2) as if he were an officer.
- (5) An officer shall, if and when required by the Comptroller, Controller of Imports and Exports or the Controller of Prices make an oath in the manner and form provided, to maintain secrecy in accordance with this regulation.
Amended by S.I 18 of 2001
Amended by S.I 40 of 2001
- (6) In this regulation an "officer" means any officer who in the exercise of his functions under this Act acquires any information respecting the affairs of any other person disclosed or obtained under the provisions of this Act.
Amended by S.I 18 of 2001
- Offences in relation to officers 5. Any officer who -
- (a) directly or indirectly asks for, or takes, in connection with the performance of his functions any payment or reward, whether pecuniary or otherwise, or any promise or security for any such payment or reward, not being a payment or reward which he is lawfully entitled to receive;
- (b) enters into or acquiesces in any agreement, to do, abstain from doing, to permit, to conceal or to connive at, any act or thing which is contrary to the provisions of this Act or to the proper performance of his functions under this Act; or
- (c) in contravention of Regulation 4, and without lawful excuse, reveals to any person any document or information which has been obtained or acquired by him in the course of performing his functions, is guilty of an offence and is liable on conviction to a fine of R 50,000 and to imprisonment for 3 years.
- Principal Secretary may hold inquiry 6. (1) The Principal Secretary may, whenever he thinks it necessary or desirable so to do, hold or direct any person to hold an inquiry into any matter under the responsibility, management, supervision or control of the Comptroller, Controller of Imports and Exports or the Controller of Prices, or into the conduct of any person employed for the purposes of or in connection with these regulations.
Amended by S.I 18 of 2001
Amended by S.I 40 of 2001

- (2) The Principal Secretary may, for the purpose of sub-regulation (1), -
- (a) enter and inspect any building or place;
 - (b) require any person to produce for inspection any book, document or paper in the person's possession or control;
 - (c) take extract from or copies of any book, document or paper referred to in this sub-regulation;
 - (d) require any person to attend as a witness, give evidence on oath and produce any book, document or paper or to furnish, in the form specified by the Principal Secretary, any information or particulars;
 - (e) administer oath and examine any person or oath.
- (3) Notwithstanding regulation 4, a person shall not refuse or fail to reveal any book, document, paper or information to the Principal Secretary for the purposes of an inquiry under this regulation.
- (4) Where the Principal Secretary directs any person to hold an inquiry under this regulation, the person shall, for the purposes of the inquiry, have all the powers of the Principal Secretary under sub-regulation (2) and sub-regulation (6) shall have the effect as if the person were the Principal Secretary.
- (5) Where the Principal Secretary has directed a person to hold an inquiry under this regulation, the person so directed shall, when performing a function under sub-regulation (2) -
- (a) produce, on request by a person affected by the performance of the function, the authority for the performance of the function;
 - (b) be deemed to be an officer in terms of regulation 4.
- (6) A person who -
- (a) obstructs the Principal Secretary in the exercise of his functions under this regulation;
 - (b) refuses or fails to -
 - (i) allow the Principal Secretary access to any building, place, book, document or paper;
 - (ii) produce any book, document or form;
 - (iii) allow the Principal Secretary to take extract from or copies of any book, document or paper;
 - (iv) attend as a witness, take the oath or answer question;
 - (v) furnish any information or particular;
- under sub-regulation (2); or

			(c) gives false evidence on oath in an inquiry under sub-regulation (1); is guilty of an offence and liable to imprisonment for 2 years and to a fine of R 10,000.
Provisions of accommodation for officers	7.		Every wharf owner and airport owner or their agent shall provide to the satisfaction of the Comptroller suitable office accommodation on his wharf or at his airport for the exclusive use of the officer employed at the wharf or airport and also such shed accommodation for the protection of goods as the Comptroller may, in writing, declare to be requisite; and if any person fails without reasonable excuse to comply with any requirement contained in any such order, he is guilty of an offence and is liable on conviction to a fine of R 10,000.
Working days and hours	8.	(1)	The working day of the Trades Tax Imports Division shall be Monday to Friday of each week other than public holidays falling on any of those days and the working hours on a working day shall be the hours between 8.00am to 4.00pm of that day.
		(2)	Except with the permission of the Comptroller, no work connected with the discharge, landing, loading or receipt of any cargo shall be performed outside the working days and hours specified in sub regulation (1).
Overtime	9.		(Deleted)
Seal	10.		The Trades Tax Imports Division shall have a seal, called the Trades Tax Seal, the design of which shall be determined by the Comptroller.
Use of seal	11.		The Trades Tax Seal shall be used as provided by the Regulations.
Stamp	12.		The Trades Tax Imports Division shall have a stamp, called the Trades Tax Stamp, the design of which shall be determined by the Comptroller. Amended by S.I 40 of 2001
Appointment of boarding stations	13.	(1)	The Minister may, by order published in the Gazette - (a) appoint boarding stations for the boarding of aircraft and ships by officers; (b) establish ports and fix their limits; (c) appoint legal quays or wharves within ports and fix their limits; (d) appoint airports and fix their limits; and (e) appoint places for the examination of goods.

- (2) Any port, quay, wharf, airport or examination place may be established or appointed for specified limited purposes or without any limitation.
- (3) All boarding stations, ports, quays, wharves, airports or examination places in actual use by authority at the commencement of these regulations shall be deemed to have been established or appointed under sub-regulation (1).

Reasonable cause for seizure a bar action against officer

- 14. (1) Where any prosecution or other action has been entered before a court on account of the seizure of any goods, aircraft or ship or pursuant to any act done by any officer in the execution of his functions under this Act, and it appears to the court that there was probable cause for such seizure or act, the court shall so declare and thereafter the person who effected the seizure or performed the act shall be immune from all proceedings whether civil or criminal, on account of such seizure or act.
- (2) In sub regulation (1) an "officer" means any person exercising functions under these Regulations.

Division 2 - Entry, Search, and Seizure

Entry and search

- 15. (1) The Comptroller or Controller of Imports and Exports may -
 - (a) search and examine taxable goods or prescribed goods;
 - (b) enter and search any premises where any taxable goods or prescribed goods or goods suspected on reasonable grounds to be taxable goods or prescribed goods are kept;
 - (c) seize and remove any taxable goods or prescribed goods or goods dealt with in contravention of this Act;

Amended by S.I 18 of 2001
Amended by S.I 40 of 2001
 - (d) to examine and take extracts from, and make copies of, any books, documents or other papers relating to those goods, to request any person having access to the books, documents or other papers to produce them for inspection and to take possession of the books, documents and other papers for the purposes of investigation;
- (2) The Controller of Prices may authorise any person -
 - (a) to enter and search any premises where goods imported into Seychelles are kept or goods subject to price control are kept or sold;
 - (b) to examine those goods;
 - (c) to seize and remove those goods or goods illegally imported into Seychelles or dealt with in contravention of this Act;
 - (d) to examine and take extracts from and make copies of, any books or documents relating to those goods.

Amended by S.I 18 of 2001
- (3) The Commissioner of Police may -

- (a) search any person reasonably suspected of being in possession of any taxable goods or goods the importation of which is prohibited by law or dealt with in contravention of any law;
- (b) enter and search any premises where taxable goods are sold;
- (c) examine and inspect any goods found on any search under paragraph (a) or (b);
- (d) seize and remove any goods dealt with in contravention of this Act or any other law.
- (4) No female shall be searched in pursuance of sub regulation (3) (a) except by a female.
- (5) No person shall obstruct any person in the exercise of that person's functions under sub regulations (1), (2) and (3) or refuse to produce any books, documents, or other papers when requested to do so under sub regulations (1) (d) or (2) (d).
- (6) Any person who contravenes sub regulation (5) is guilty of an offence and is liable on conviction to a fine of R5,000 and imprisonment for 2 years.
- Officers may board ships aircraft 16. Any officer may require the master of any ship hovering within 12 nautical miles of the coast or of aircraft within 12 nautical miles of the coast to depart, and if such ship or aircraft shall fail to depart accordingly within 12 hours thereafter, any officer may board and bring such ship into port or order any such aircraft to land at an airport and search her; the Comptroller may examine all persons on board of such ship or aircraft and they shall each thereupon answer questions relating to the ship or aircraft and her cargo, crew, passengers, stores and voyage, and shall, if required, produce documents relating to ship or aircraft and her cargo.
- Power to examine all goods 17. Any officer may, at the risk of the owner, open packages and examine, weigh, mark and seal any goods subject to the control of the Trades Tax Imports Division or the Taxation Division and the expenses of the examination including the cost of removal to the place of examination shall be borne by the owner.
- Power to board, search and secure 18. Any officer may within the territorial waters of Seychelles or on land in Seychelles -
- (a) board any ship or aircraft;
- (b) search any ship or aircraft; or
- (c) secure any goods on any ship or aircraft.
- Power to stay on board 19. The power of an officer to board shall extend to staying on board any ship or aircraft; the Comptroller may station an officer on board any ship or aircraft and the master shall provide suitable accommodation and suitable and sufficient food for such officer.
- Power to secure parts of a ship 20. The power of an officer to search shall extend to every part of any ship or all aircraft and shall authorize the opening of any package, locker or

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or aircraft

place, and the examination of all goods.

Addition of regulation 241 (4) effective 01/01/96

Power to fasten down, seal etc	21.		The power of an officer to secure any goods shall extend to fastening down hatchways and other openings into the hold, and locking up, sealing, marking, or otherwise securing any goods, and the removal of any goods to a Government Warehouse.
Seals not to be broken	22.		No fastening, lock, mark or seal placed by an officer upon any goods or to upon any door, hatchway, opening or place upon any ship or aircraft shall be opened, altered, broken or erased, except by authority, whilst the goods upon which the fastening, lock, mark or seal is placed or which are intended to be secured thereby shall remain subject to the control of Trades Tax Imports Division.
Patrol of etc....	23.		Any officer and any person acting in his aid when on duty may patrol coasts upon and pass freely along and over any part of the coast, or of the shores, banks or beaches of any port, bay, harbour or river.
Officer may haul vessel on to coast etc...	24.		The officer in charge for the time being of any vessel or boat employed in the service of the Trades Tax Imports Division may haul such vessel or boat upon any part of the coast or upon the shores, banks or beaches of any port, harbour, or river, and may moor such vessel or boat thereon and keep her so moored for such time as he shall deem necessary.
Power to question persons	25.		Any person in the vicinity of, or, on board any aircraft or ship or who may have landed from or got out of any aircraft or ship may be questioned by any officer as to whether he has any taxable or other goods or any prohibited or restricted imports upon his person, or in his possession or in his baggage.
Detention and search of suspected person	26.	(1)	If any officer or any police officer shall have reasonable cause to suspect that any person is unlawfully carrying or has any goods subject to the control of the Trades Tax Imports Division or any prohibited or restricted imports secreted about him, the officer may detain and search the suspected person.
		(2)	No female shall be searched in pursuance of this regulation except by a female.
Power to stop and search vehicles	27.		Any officer or any police officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether any taxable goods, or any prohibited or restricted imports are contained therein and the driver of any vehicle shall stop and permit that search whenever required by any such officer.
Power to arrest commission	28.	(1)	Any officer or any police officer may without warrant arrest any person whom, he has reasonable ground to believe is concerned in the of any of the following offences, namely -
		(a)	smuggling;
		(b)	importing any prohibited or restricted imports;
		(c)	unlawfully conveying or having in his possession any smuggled goods, prohibited or restricted imports; or

- (d) striking or assaulting any officer in the execution of his duty.
- (2) No person shall resist, obstruct or prevent the arrest of any person in pursuance of this regulation.
- (3) Any person who contravenes sub regulation (2) is guilty of an offence and is on conviction liable to a fine of R5,000 and imprisonment for 2 years.
- Detention of arrested person 29. Every person arrested or detained shall, if not released, be produced before a court within 24 hours of the arrest or detention or, having regard to the distance from the place of arrest or detention to the nearest court or the non-availability of a Judge or Magistrate, or force majeure, as soon as is reasonably practicable after the arrest or detention.
- Impounding of Documents 30. The Comptroller may impound or retain any document presented in connection with any entry or required to be produced under these Regulations, but the person otherwise entitled to such document shall in lieu thereof be entitled to a copy certified by the Comptroller, and such certified copy shall be received in all courts as evidence and be of equal validity with the original.
Amended by S.I 40 of 2001
- Comptroller may require further proof of proper entry 31. The Comptroller or Commissioner as the case may be, may require from the owner of any taxable goods proof by declaration or the production of documents that the goods are owned as claimed and of are properly described, valued or rated for tax and the Comptroller may refuse to deliver the goods or to pass any entry relating thereto pending such proof.
- Translation of foreign documents 32. If any document in a language other than English, French or Creole, be presented to any officer in connection with any matter relating to tax, the Comptroller may require to be supplied with an English translation to be made at the expense of the owner by such person as the Comptroller may approve or to be verified as he may require.
- Taxation samples 33. Samples of any goods under the control of the Comptroller may, for any purpose deemed necessary by the Comptroller, be taken, utilized and disposed of by him for the purposes of carrying into effect these Regulations.
- C.I.F. Value of damaged goods 34. Where any penalty, fine or forfeiture, the amount of which is to be determined by the C.I.F. value of any goods, is incurred under these regulations or the Act, the C.I.F value shall not be deemed to be of less value by reason of any damage or injury the goods may have sustained in the course of any attempt to destroy or make away with them by any person offending or endeavouring to commit an offence against these Regulations.

**PART III-TRADES TAX ON SERVICES AND LOCALLY
MANUFACTURED GOODS**
Repealed by S.I 40 of 2001

Addition of regulation 241 (4) effective 01/01/96

PART IV - PRICE CONTROL

- Retail mark-up of goods imported into Seychelles Schedule 3 Part III 76. (1) The retail mark-up of goods imported into Seychelles and liable to tax, other than goods specified in Schedule 4, shall be calculated in accordance with Section 6 of the Act at the rate specified in column (5) of Schedule 3.
- (2) The wholesale price of goods described in Schedule 5, shall be the calculated in accordance with section 7 (1) (a) of the Act, increased by the cost of freight of empty cylinders and the charges for rebottling.
- (3) In the case of a retail sale on Mahe of goods described in Schedule 5, the controlled price shall be computed under section 7(1)(b) of the Act increased by the cost of freight of empty cylinders and the charges for rebottling.
- Island mark-up Of goods Imported into Seychelles 77. For the purpose of Section 7(1) (c) of the Act-
- (a) the controlled price of goods sold on islands other than Mahe shall be calculated in accordance with section 7(1) (b) of the Act and, except for goods specified in Schedule 4 sold on Praslin and La Digue, and cement, may be increased by a maximum of seven (7) per centum of that price;
- (b) the price of cement shall be calculated in accordance with section 7(1)(b) of the Act and may be increased by a maximum of twenty (20) per centum of that price.
- Amended by S.I 23 of 1998
78. Repealed by S.I 58 of 1998
- Marking of price 79. (1) A trader shall mark on goods offered or displayed for sale, at the premises where the goods are offered or displayed for sale, the price of the goods.
- (2) Where goods in bulk, not being liquids, are sold or offered or displayed for sale in small quantities by weight, such smaller quantities may be placed in containers which shall be marked with the weight of the goods in the containers and the price of the goods in relation to their weight.
- (3) Where goods in bulk, being liquids, are sold or offered or displayed for sale in smaller quantities by volume, such smaller quantities may be placed in containers which shall be marked with the volume of the goods in the container and the price of the goods in relation to their volume.
- (4) Where by virtue of the nature of the goods or the manner the goods have been packed or for any other reason a trader cannot comply with regulation (1), (2) or (3), he shall display in a prominent place in the premises where the goods are offered or displayed for sale, a list which shall contain the names of the goods and the selling price of each item of the goods and, where the goods are sold by weight or volume, the prices of the goods calculated in accordance with their weight or volume.
- (5) For the purposes of this Part -
- "controlled goods" means goods the sale of which is subject to controlled price under these regulations;
- "licensed premises" means the premises on which a trader ordinarily carries on business as a trader and includes any store or other place used by the trader for storing goods for the purposes of the trade;

"mark" means to display in figures clearly legible to an intending purchaser;

"price control officer" means a person to whom the Controller of Prices has delegated the functions of the Controller of Prices under regulation 3 (4);
Amended by S.I 18 of 2001

"trader" means an importer, wholesaler or retailer of goods and includes the manager or person in charge of any premises where goods are sold or offered for sale.

Obligation to sell controlled goods	79 A	<p>(1) A Trader who has controlled goods or any quantity thereof in his possession or under his control at his licensed premises shall not refuse to sell the goods or such reasonable quantity thereof to an intending purchaser.</p> <p>(2) Where a trader is charged with an offence in relation to sub-regulation (1), it shall be a good defence if the trader proves that there was at the relevant time in Seychelles an acute shortage of the controlled goods and that during the period of shortage he sold a reasonable quantity of the controlled goods to the intending purchaser.</p> <p>(3) For the purpose of this regulation -</p> <p>"controlled goods" means goods the sale of which is subject to controlled price under these regulations;</p> <p>"licensed premises" means the premises on which a trader ordinarily carries on business as a trader and includes any store or other place used by the trader for storing goods for the purposes of the trade.</p>
Trader to keep records	79 B	<p>For the purpose of ensuring compliance with this part, a trader shall keep proper record of all goods including their prices imported, purchased, sold or otherwise dealt with in the course of trade.</p>
Power of entry search and seizure	79 C	<p>(1) A price control officer may -</p> <p>(a) enter and search the licensed premises of a trader;</p> <p>(b) examine goods found on the premises;</p> <p>(c) require a trader or any person who has control or custody of or access to any record kept pursuant to regulation 79B or in connection with the business of the trader to produce for inspection the records;</p> <p>(d) examine and take extracts from and make copies of any record kept pursuant to regulation 79B;</p> <p>(e) seize and remove any controlled goods found on the licensed premises in respect of which the price control officer reasonably suspects an offence under these regulations is being committed or are dealt with in contravention of these regulations.</p>

- (2) A trader or other person who -
- (a) obstructs a price control officer in the exercise of the officers functions of this Part;
- (b) fails or refuses to produce or give access to the record referred to in subsection (1) (c) when required to do so by a price control officer under sub-regulation (1),
- is guilty of an offence and on conviction liable to a fine of not less than R20,000 and not exceeding R250,000 and imprisonment for 2 years.
Amended by S.I 18 of 2001
- Sale above controlled price 80. (1) Any person who sells any goods in excess of the controlled price determined by or under Section 7 of the Act is guilty of an offence and on conviction is liable to a fine of not less than R20, 000 and not exceeding R250, 000 and imprisonment for 2 years and, in addition, to a penalty equal to double the difference between the controlled price of the goods and the price at which the goods were sold or offered for sale.
Amended by S.I 18 of 2001
- (2) A trader or person who contravenes regulation 79, 79A or regulation 79B is guilty of an offence and on conviction is liable to a fine of not less than R20, 000 and not exceeding R250, 000 and to imprisonment for 2 years.
Amended by S.I 18 of 2001
- (3) Where a trader or person who has contravened regulation 79, regulation 79A, regulation 79B or regulation 80 admits the contravention and agrees in writing to the contravention being dealt with under this regulation, the Controller of Prices may compound the offence -
- a) by accepting the sum of money not exceeding the amount of the maximum fine prescribed for the contravention; and
- b) by taking possession of the goods in respect of which the offence has been committed.
Amended by S.I 18 of 2001
- (4) A sum of money received under sub-regulation 3 (a) shall be dealt with as if it were a fine imposed by the court.
- (5) Goods which the Controller of Prices has taken possession of under sub-regulation 3 (b) shall be forfeited to the State and be dealt with in the manner provided by regulation 140.
Amended by S.I 18 of 2001
- (6) In any proceedings brought against a person for an offence under regulation 79, regulation 79A or regulation 80 it shall be a good defence if the person proves that -
- a) the offence has been compounded under this regulation; and
- b) the person has paid the sum of money referred to in sub-regulation 3 (a).

PART V - TRADES TAX ON IMPORTED GOODS

Division 1 - The Payment and Computation of Tax

Description of goods imported into Seychelles Schedules 3, 4 and 6.	81.	<p>(1) In accordance with the provisions of Section 4 of the Act goods imported into Seychelles of the description specified in column (2) of Part III and IV of Schedule 3 and in Schedule 4 shall be liable to Tax.</p> <p>(2) In accordance with Section 10 of the Act, the goods imported into Seychelles of the description specified in column (2) of Schedule 6 shall be liable to a levy.</p>
Rates	82.	<p>(1) The tax on goods imported into Seychelles, other than goods of the description specified in Chapter 27 of Schedule 3 Part III for which no rate is specified and in Schedule 4, shall be calculated in accordance with section 5 (I) of the Act at the rates specified in Parts III and IV of Schedule 3, as the case may be.</p>
Schedule 4		<p>(2) The tax on goods of the description specified in Schedule 4 shall be calculated in accordance with that Schedule.</p> <p>(3) The levy on goods of the description specified in column 2 of Schedule 6 shall be calculated in accordance with that Schedule.</p>
Documents and assessment of tax on imported goods	83.	<p>(1) For the purpose of assessing the tax on goods imported into Seychelles, the importer of the goods shall submit to the Comptroller in such form as may be provided by the Comptroller a true and accurate statement of the C.I.F value of the goods.</p> <p>(2) The statement under sub-regulation (1) shall be accompanied -</p> <p style="padding-left: 40px;">(a) by the documents specified in regulation 186;</p> <p style="padding-left: 40px;">(b) unless goods are being entered for warehouse, transshipment or re-export or are free of tax, by the amount of tax due on the goods.</p> <p>(3) The Comptroller shall not release any goods imported into Seychelles and liable to tax until the tax thereon has been paid;</p> <p style="padding-left: 40px;">Provided that the Comptroller may release the goods on security or deposit of money being furnished or made to his satisfaction for the payment of the tax.</p>
Rate of exchange		<p>(4) For the purposes of the levy and assessment of tax the Comptroller may -</p> <p style="padding-left: 40px;">(a) subject to paragraph (b), having regard to the rates determined by the Central Bank of Seychelles for buying and selling foreign currencies, being the rates prevailing at the time of assessment of tax or, where payment of tax is made before assessment, at the time of payment, determine the conversion rate of foreign currencies.</p> <p style="padding-left: 40px;">(b) in the case of goods which have been warehoused in a bonded warehouse and subsequently removed for home use, the Comptroller may, having regard to the rates determined by the Central Bank of Seychelles for buying and selling foreign currencies, being the rates prevailing on the day the goods were warehoused, determine the conversion rate of foreign currencies.</p>

Addition of regulation 241 (4) effective 01/01/96

- (5) The Comptroller may call for any particulars and information he may require for the assessment of the tax.
- (6) The Comptroller shall on the statement, and such other particulars and information submitted under sub-regulation (5) and on any other information in his possession assess the tax.
- Goods partially composed of taxable goods 84. (1) Except as otherwise expressly provided by any law, goods composed of two or more materials, any or all of which are liable to tax, shall be charged at the highest rate of tax chargeable.
- (2) If any goods can reasonably be classified under two or more names, headings or descriptions -
- (a) tax shall be paid if the question arises whether the goods are liable to, or is exempt from tax; and
- (b) the highest tax provided shall be charged and collected thereon, if there is a difference of tax.
- Applicable rate of tax 85. (1) In the case of goods delivered for home use, the rate of tax applicable thereto shall be the rate in force on the day on which the bill of entry is passed by the division or the date of importation whichever is the later.
- (2) In the case of goods which have been warehoused in a bonded warehouse under these regulations, the rate of tax applicable shall be that in force at the time of the removal of the goods from the warehouse.
- (3) In the case of goods delivered out of a bonded warehouse for removal under bond to be re-warehoused, the rate applicable shall be the rate in force at that time on which the tax is paid.
- (4) In the case of disposal by sale or otherwise of goods imported at concessionary rate of tax or free of tax under Regulations 228, 236 and 238 and liable to tax under Regulation 191 on such disposal, the rate of tax applicable thereto shall, notwithstanding sub regulation (1), be the rate in force at the time of such disposal.
- (5) Where goods on which the tax has been remitted, refunded or exempted in whole or in part are sold, assigned or applied for purposes other than those which determined the remission, refund or exemption and become liable to tax under regulation 192, the rate of tax applicable thereto shall, notwithstanding sub-regulation (1), be the rate in force at the time of such sale, assignment or application.
- Derelict goods 86. All goods derelict, flotsam, jetsam, or lagan landed, saved or coming ashore from any wreck shall be subject to the same tax as goods of the like kind on importation into Seychelles and shall, for that purpose, be deemed to be goods imported into Seychelles.

Payment of tax on manifested goods	87.	<p>All taxable goods shown on the import manifest of any aircraft or ship, shall be charged with tax unless it is proved to the satisfaction of the Comptroller that the goods are not landed or disposed of in Seychelles.</p> <p>The liability to pay the tax due shall rest with the Master of the ship or aircraft.</p>
Taxable goods imported post	88.	<p>All taxable goods imported through the Post Office shall be charged with tax and any officer accompanied by an officer of the by Post Office shall have the power -</p> <p>(a) to open any parcel irrespective whether the owner is present or not;</p> <p>(b) to list the contents of the parcel;</p> <p>(c) to reseal the parcel after examination.</p>
Value of goods sold	89.	<p>(1) Where any goods liable to tax are imported free of tax and subsequently become liable to tax, the C.I.F value of the goods is the value realised by a sale of the goods or where the Comptroller is of the opinion that the sale value does not reflect the true value, the value determined by the Comptroller for calculation of tax.</p> <p>(2) Where any goods on which the tax has been remitted, refunded or exempted in whole or in part on importation subsequently become liable for tax under regulation 192, the C.I.F. Value of the goods for the purposes of that regulation shall, in the case of a sale, be the value realised by the sale or where the Comptroller is of the opinion that the sale value does not reflect the true value, the sale determined by the Comptroller for the calculation of tax and, in the case of an assignment or application for other purposes, be the value determined by the Comptroller for the calculation of tax.</p>
Taxes recovered as debt to Government	90.	<p>Tax on goods imported into Seychelles shall constitute a debt to the Government charged upon the goods in respect of which the same are payable, and chargeable against the importer of the goods and recoverable at any time in a court of competent jurisdiction by proceedings in the name of the Comptroller or in proceedings by the Attorney General suing on behalf of the Government.</p>
Division 2 - Taxation Control, Examination, Entries and Securities		
Taxation control	91.	<p>Goods shall be subject to the control of the Trades Tax Imports Division as follows -</p> <p>(a) as to goods imported for home use until removal for home use;</p> <p>(b) as to goods imported for the purpose of export or transshipment, until the time of exportation to ports beyond the seas.</p>
Minimum size of vessels	92.	<p>Except with the permission of the Comptroller no goods shall be imported into Seychelles in any ship of less than 50 tons net tonnage.</p>

Control of goods in port limits etc...	93.	All goods on board any ship, boat or aircraft from ports beyond the seas shall also be subject to the control of the Trades Tax Import Division whilst the ship, boat or aircraft is within the limits of any port or airport in Seychelles.
Goods under taxation control cause to	94.	No goods subject to the control of the Trades Tax Imports Division shall be moved, altered or interfered with except by authority and in accordance with these Regulations and if any person fails without reasonable comply with this regulation, he is guilty of an offence and liable on conviction to a fine of R10,000.
Rights of examination	95.	(1) The control of goods by the Trades Tax Imports Division shall include the right of the Division to examine all goods subject to such control. (2) the shipping, unshipping, carrying, and landing of all goods, including passengers' baggage, and the bringing of all goods to the place of examination, and the measuring, weighing, counting, unpacking and repacking, and the opening and closing of the packages, shall be performed by and at the expense and risk of the importer or exporter.
Non-liability for damages	96.	The Trades Tax Imports Division shall not be liable for any loss or damage occasioned to any goods subject to the control of the Division except by the neglect or wilful act of any officer.
Control of goods posted	97.	Goods imported by post shall be subject to the control of the Trades Tax Imports Division equally with goods otherwise imported.
Liability of persons entrusted with possession etc... of taxable goods	98.	Where a person who has, or has been entrusted with, the possession, custody or control of taxable goods imported into Seychelles which are subject to the control of the Trades Tax Imports Division - (a) fails to keep those goods safely; or (b) when so requested by the Comptroller, does not account for those goods to the satisfaction of the Comptroller, that person, shall on demand by the Comptroller, pay to the Government an amount of tax which would have been payable on those goods if they had been entered for home use on the day on which the demand was made.
Entry	99.	Entries in the form prescribed by the Comptroller in these Regulations referred to as "Bill of Entry", shall be made and passed for all goods imported into Seychelles and subject to the control of the Trades Tax Imports Division. Provided that goods being the personal baggage of passengers in any aircraft or ship may, subject to any condition as the Comptroller may impose, be imported or exported without entry.

Making of entries	100.	Entries of imported or exported goods shall be made by delivery of the forms by the importer or exporter to the Comptroller, and any person making any entry shall, if so required by the Comptroller, answer questions relating to the goods referred to in the entry.
Passing of entries	101.	Entries shall be passed by the Comptroller and on the passing of the entry, the goods shall be deemed to have been entered, and any entry so passed shall be the warrant to the officer of the Trades Tax Imports Division for dealing with the goods in accordance with the entry.
Power to take security	102.	The Comptroller may require and take security for compliance with these Regulations and generally for the protection of the revenue of Seychelles and pending the giving of the required security in relation to any goods imported into Seychelles and subject to the control of the Trades Tax Imports Division, may refuse to deliver the goods or to pass any entry thereto.
Type of security	103	Where any security is required to be given, such security shall be given, by bond or guarantee or cash deposit or all or any of those methods: Provided that in each case the security shall be approved by the Comptroller.
General bonds	104.	Where security is required for any particular purpose, the security may, by authority of the Comptroller, be accepted to cover all transactions for such time and for such amount as the Comptroller may approve.
Cancellation of bonds	105.	All securities given under Regulation 103 may, after the expiration of 3 years of bonds from the date thereof, or from the time specified for the performance of the conditions thereof, whichever may be the later date, be cancelled by the Comptroller.
Fresh security	106.	If the Comptroller shall, at any time, be dissatisfied with the sufficiency of any security previously given, he may require a fresh security, and a fresh security shall be given accordingly.
Forms of security	107.	The forms of security provided by the Comptroller shall be sufficient for all the purposes of a bond or guarantee under these Regulations, and, unless otherwise provided therein, shall bind the subscribers thereto jointly and severally for the full amount.
Effects of security	108.	Where any security is given to the Comptroller under these Regulations, the production thereof without further proof, in any proceedings in which the security is sued upon by the Comptroller shall entitle the Comptroller to judgement for their stated liability against the persons appearing to have subscribed such security unless they prove compliance with the conditions thereof, or that the security was not subscribed by them, or release or satisfaction.
	108A	All goods other than goods referred to in the Schedule to regulation 235 to the value of Rs 2500 imported into Seychelles by any person traveling form

		outside Seychelles shall be prescribed goods for the purpose of section 8 of the Act.
		Amended by S.I 58 of 1998
Issue of permits	109.	(1) All permits issued by the Ministry responsible for Finance in connection with goods imported into Seychelles and subject to the control of the Trades Tax Imports Division shall be subject to such conditions as may be specified therein.
		(2) Any such permit may be revoked, altered, or suspended by the Minister responsible for Finance.
Prohibited goods	110.	Goods, the importation or exportation of which is for the time being prohibited or restricted by law, are prohibited goods.
Prohibited goods consigned to places outside Seychelles	111.	Prohibited goods on board a ship calling at any port in Seychelles, but intended for and consigned to some port or place outside Seychelles, shall not be deemed to be unlawfully imported into Seychelles if the goods are specified on the ship's manifest and are not transhipped or landed in Seychelles, or are transhipped or landed by authority.
Prohibition of imports if documents considered false	112.	Notwithstanding regulation 110 and 111, if - (a) the Comptroller considers that a document relating to goods presented for import is false in a material particular; and (b) the person presenting the goods does not satisfy the Comptroller that the document is not false in that material particular, the Comptroller may prohibit the import of those goods.

Division 3 - Boarding of Aircraft and Ships

Ships and aircraft to enter at port or airport	113.	(1) The master of a ship or of an aircraft shall not suffer his ship or aircraft to enter any place other than a port or airport unless from stress of weather or other reasonable cause. Any person who fails to comply with sub-regulation (1) is guilty of an offence and liable to a fine of R100,000.
Ships to bring to on being signalled	114.	(1) The master of every ship arriving in Seychelles shall bring his ship to for boarding when approached by or hailed or signalled from any vessel in the service of the Trades Tax Imports Division or from any vessel in the service of the Government flying the proper ensign. (2) The master of every aircraft arriving within 50 nautical miles of Seychelles shall bring his aircraft to the nearest airport for boarding on being approached by or signalled from any vessel or aircraft in the service of the Government having displayed the proper signal. (3) Any person who fails to comply with sub-regulation (1) or sub-regulation (2) is guilty of an offence and liable on conviction to a fine of R100,000.

Ships and aircraft to bring to at boarding stations	115.	(1) The master of every aircraft or ship from ports beyond the seas, bound for or calling at any airport or port in Seychelles, shall bring aircraft or ship for boarding, at the boarding station appointed for that airport or port in Seychelles, and shall provide the means to facilitate the boarding by an officer.
		(2) Any person who fails to comply with sub-regulation (1) is guilty of an offence and liable to a fine of R100,000.
No removal without authority	116.	No ship or aircraft after arrival at the proper place of mooring or unloading shall except by authority or by direction of the harbour or aerial authority be removed therefrom before the discharge of the cargo intended to be discharged at the port or airport.
Unauthorised boarding	117.	No person, except the port pilot and an authorised officer of the Ministry of Health shall board any ship or aircraft before an officer.

Division 4 - Report of Cargo

Cargo Report	118.	<p>The master, owner or duly authorized agent of every aircraft or ship arriving from ports beyond the seas shall -</p> <p>(a) within 24 hours after arrival, exclusive of Saturdays, Sundays and public holidays, make report of the aircraft or ship and of the cargo by delivering an inward manifest to the Comptroller in the form with such duplicates as may be required by the Comptroller and give all information required, and every such report, except where otherwise specially allowed, shall be made before bulk is broken; and</p> <p>(b) answer questions and give all information required relating to the aircraft or ship and the cargo;</p> <p>Provided that it shall be lawful for the Comptroller to permit the master or his agent to amend obvious errors in the report.</p>
Manifest for other ports outwards.	119.	<p>The master of every laden ship or aircraft arriving in Seychelles without having on board any goods for any port therein shall when reporting the ship or aircraft, deposit the manifest from the loading port; the manifest shall be returned to him upon the clearing of his ship or aircraft</p>
Master of wrecked ships and aircraft to report	120.	<p>(1) When any ship is lost or wrecked in Seychelles, the master or owner or the duly authorised agent of the ship, shall, without any unnecessary delay, make report of the ship and cargo by delivering to the Comptroller a manifest so far as it may be possible for him to do so.</p> <p>(2) When any aircraft arriving from ports beyond the sea is lost or wrecked at any place within Seychelles, the master or owner of the aircraft or the duly authorised agent of the aircraft shall, without any unnecessary delay, make report of the aircraft or cargo by delivering to the Comptroller a manifest, as far as it may be possible for him to do so.</p>

Taxable Flotsam Jetsam etc..	121.	Whoever has any taxable goods derelict, flotsam, jetsam, lagan or wreck in his possession shall deliver the same to the Comptroller without unnecessary delay.
No interference with Flotsam Jetsam etc...	122.	No person shall, except with the authority of an officer, unnecessarily move, alter or interfere with any goods derelict, flotsam, jetsam, lagan or wreck.
Tonnage of ships	123.	The tonnage of any ship for the purposes of these Regulations shall be the tonnage set forth in the certificate of registry of such ship.
Master's name on ship's or aircraft's	124.	The Comptroller may refuse to admit any person to do any act as master of a ship or aircraft unless his name shall be inserted in or endorsed upon the certificate of registry, if any, of such ship or aircraft as being the register master thereof, or until his name shall have been so endorsed.

Division 5 - The Entry, Unshipment, Landing and Examination of Goods

Authority for unshipment	125.	No goods shall be unloaded from any aircraft or ship except with the authorization of the Comptroller or pursuant to any entry passed.
Authority to break bulk	126.	The bulk cargo of a ship or aircraft arriving in Seychelles shall not be broken except with the permission of the Comptroller or as regards goods for which entry has been passed.
Landing of goods	127.	All goods unloaded from an aircraft or ship shall either - (a) be landed at such place as the Comptroller may direct; or (b) be transhipped or removed direct to the aircraft or ship into which they are to be transhipped or removed, as the case may be, or after the conveyance thereto in a licensed boat or lighter.
Entries	128.	All entries in respect of imported goods shall be made on the Bill of Entry provided by the Comptroller in respect of goods - (a) for home use; (b) for warehousing; (c) for transhipment; as the case may be.
Provisional entry	129.	Where the importer of any goods is unable immediately to supply the full particulars required for making an entry and makes declaration to that effect before the Comptroller either the Comptroller may authorize him to make a provisional entry, and he shall then pay the tax as assessed by the Comptroller, or the Comptroller may refuse to release the goods.

Complete entry	130.	<p>(1) Within 3 months, or such longer as the Comptroller may permit, from the entry passing of a provisional entry the importer of the goods shall make a complete entry thereof.</p> <p>(2) A complete entry of the goods included in a provisional entry shall be made as a supplement to the provisional entry.</p> <p>(3) If a complete entry of the goods included in a provisional entry is not made within the time specified in sub-regulation (1) the Comptroller shall have the power to do either or both of the following -</p> <p>(a) impose and collect from the importer a penalty of one per cent per day of the tax assessed by the Comptroller for the provisional entry;</p> <p>(b) make a final assessment.</p>
Entry and default in entry	131.	<p>(1) Within 30 working days after completing discharge, the importer shall make a full and complete entry and shall either pay the tax due on the goods, or shall duly warehouse the goods, or, if the goods be free of tax, shall so enter the goods, and in default of such entry being made and of the goods being removed within 30 working days from the date of the completion of discharge, the goods, if suitable for storage in the Government Warehouse, shall be removed by the agent of the aircraft or ship or other approved person to the Government Warehouse to be detained there until due entry has been made, or the goods confiscated by the Trades Tax Import Division.</p> <p>(2) All goods which cannot be removed to the Government Warehouse in terms of sub-regulation (1) and which remain on the wharf for one month after the period of 30 working days referred to in sub-regulation (1) shall be confiscated by the Trades Tax Imports Division :</p> <p>Provided that in case of necessity, the Comptroller may order the confiscation by the Trades Tax Import Division of any such goods at any time during such period on due notice being given to the parties concerned.</p>
Charges for non-removal	132.	<p>The Comptroller may impose a charge of R2 per package with a minimum fine of R10 and a maximum fine of R200 on importers for each day or part of a day during which their goods remain on the wharf in breach of Regulation 131.</p>
Goods liable for confiscation for non-payment of fines	133.	<p>If a fine imposed under Regulation 132 is not paid the Comptroller may at any time confiscate the whole or any part of the goods and dispose of them in terms of Regulation 140.</p>
Stacking of goods	134.	<p>(1) Goods which have been unloaded shall be stacked by the agent of the importing aircraft or ship in such a manner and in such a place as the Comptroller may direct.</p> <p>(2) The Comptroller may impose on the agent of the aircraft or ship, as the case may be, a fine not exceeding R2,000 for every day during which the goods remain unstacked and may further order the stacking to be made at the risk and expense of the agent of the aircraft or ship.</p>
Repacking of goods on quays	135.	<p>Any goods may, by authority, be weighed, repacked or shipped on the quays.</p>

Abandoned goods to be disposed of	136.	Goods which have been abandoned by the importer thereof shall be destroyed or otherwise disposed of within such time and in such manner as the Comptroller may direct at the expense and risk of that importer.
Removal of goods to Government Warehouse	137.	<p>(1) The Comptroller may order the removal of any goods to a Government Warehouse for which bond is given, in any of the following cases;</p> <p>(a) where an application is made in that behalf by the importer or the master of any aircraft or ship;</p> <p>(b) where the goods are taxable and damaged;</p> <p>(c) where the goods are highly taxable;</p> <p>(d) where it appears to him necessary so to do for the purpose of relieving congestion on any wharf or airfreight cargo area; or</p> <p>(e) where the goods have remained on the wharf or airfreight cargo area for more than 30 working days after the date of landing;</p> <p>(f) for any other reason which the Comptroller considers necessary.</p> <p>(2) The removal of all goods under this regulation shall be performed by and at the risk and expense of the applicant or agent of the importing aircraft or ship, and such goods may remain in such warehouse to be entered or confiscated by the Trades Tax Imports Division.</p>
Delivery of goods from Government Warehouse	138.	The Comptroller shall not permit the removal from a Government Warehouse of any goods deposited therein from an importing aircraft or ship until he receives from the master or agent of the aircraft or ship an authority for the delivery of the goods.
Confiscation of unclaimed goods	139.	Where any goods are not removed from a Government Warehouse within one month after the period of 30 working days referred to in Regulation 130, the goods shall be confiscated by the Trades Tax Imports Division.
Disposal of unclaimed goods	140.	<p>(1) Goods confiscated or taken possession of by the Trades Tax Imports Division under Regulation 80(3), 131, 133, 139, 141, 145(2), 149(2), 157, 158(2), 214 and 219 shall be disposed of in accordance with directions from the Principal Secretary of the Ministry responsible for Finance.</p> <p>(2) Without prejudice to the generality of sub-regulation (1), the Minister may instruct that goods shall be destroyed or shall be used or reserved for the public service or otherwise dealt with in the best interests of revenue.</p> <p>(3) Where goods are disposed of in terms of this regulation, a person with any rights in those goods shall not be entitled to an accounting or to compensation for their value.</p>
Perishable goods	141.	Notwithstanding anything to the contrary in these Regulations in regard to the confiscation of goods by the Comptroller where goods have not been entered as required by regulation 131 and the Comptroller is of the opinion

that they are of a perishable nature or are obnoxious or objectionable, he may forthwith confiscate the goods.

Government Warehouses	142.		Government Warehouses shall be appointed by the Comptroller and notified in the Gazette; every Government Warehouse in actual use by authority at the commencement of these Regulations shall continue as if appointed under these Regulations unless otherwise determined by the Comptroller by notice published in the Gazette.
Rent to be charged	143.		Where any goods are lodged in the Government Warehouse or other place of deposit provided by Government for the security of the taxes thereon, or until the laws relating to the importation thereof have been complied with, the Comptroller may charge, demand and receive warehouse rent for such period as the goods remain therein, at the rates set out in Part XVI and subject to such conditions as may be imposed by the Comptroller.
Refund or remission of rent	144.		The Comptroller may direct the refund or remission of the whole or part of any warehouse rent paid or payable under these Regulations either generally or in a particular case or class of cases.
Combustible or inflammable goods	145.	(1)	No goods of combustible or inflammable nature shall be into or deposited in any Government Warehouse except with the previous authorization of the Comptroller, and when any such goods are landed, they may be deposited in any other available place approved by the Comptroller.
		(2)	Whilst deposited in any such other place the goods shall be deemed to be in the Government Warehouse, unless duly cleared or warehoused in some approved place in the meantime; and such charges shall be made for securing, watching and guarding the goods until confiscated, cleared or warehoused as aforesaid, as the Comptroller shall deem reasonable.
		(3)	The Government shall not be responsible for any damage which such goods may sustain by reason of, or during the time of, their being deposited in any place other than a Government Warehouse and dealt with in a pursuance of this regulation.
Government Warehouses under control of Comptroller	146.		Every Government Warehouse shall be wholly under the control of the Comptroller and all the provisions of these Regulations relating to bonded warehouses shall, so far as is practicable, apply to Government Warehouses.
Appointment of warehouses	147.	(1)	The Port of Victoria and any other port or airport in Seychelles appointed by the Minister shall be warehousing ports or places for the purposes of these Regulations.

any payment of	(2)	The Comptroller may, by notice in writing under his hand, appoint in any such port or airport such buildings as shall be approved by him for the warehousing and securing of goods therein to be warehoused for the purposes of these Regulations, and may direct in what different parts or divisions of such warehouses, and in what manner, any goods or species of goods may be warehoused, kept and secured without tax upon the first entry thereof and may by a similar notice, revoke or alter any such appointment or direction.
Existing warehouse	148.	All existing warehouses at the commencement of these Regulations shall be deemed to have been appointed under these Regulations.
Goods to be cleared on revocation	149.	<p>(1) Where the Comptroller at any time by notice published in the Gazette revokes any order approving a warehouse, the taxes on all the warehoused goods therein shall be paid, or the goods shall be exported or removed to another approved warehouse within such time as the Comptroller shall direct.</p> <p>(2) All goods not duly cleared or removed in accordance with this regulation shall be removed by order of the Comptroller to a Government Warehouse at the risk and expense of the owner thereof, and shall be liable to be confiscated in the same manner as goods taken to the Government Warehouse under Regulation 137.</p>
Bond by proprietor	150.	The proprietor or occupier of every approved warehouse, shall, before any goods are warehoused, give general security by bond, with two sufficient securities, in such sum as the Comptroller shall direct, for the payment of the full tax chargeable on any goods which shall at any time be warehoused therein or for due exportation thereof.
Account to be taken of goods to be warehoused	151.	<p>(1) Upon the landing of any goods to be warehoused or as soon as practicable thereafter, the officer appointed on that behalf shall take a particular account of the goods and such account shall be entered in a book.</p> <p>(2) Except where otherwise provided, such account shall be that upon which the taxes shall be ascertained and paid.</p>
Removal of goods to warehouse	152.	Where any goods entered to be warehoused are not thereafter warehoused by the owner, the Comptroller may cause them to be removed to the warehouse at the expense of the owner, and the Comptroller shall have a lien on the goods in respect of the expenses incurred for the removal of such goods.
Duties of proprietor	153.	<p>The proprietor or occupier of every warehouse shall -</p> <p>(a) stack and arrange the goods in the warehouse so that reasonable access to the goods for the purpose of the examination of the packages may be had at all times;</p> <p>(b) provide sufficient lights and accurate scales and weights for the use of the officer in control of the warehouse;</p>

- (c) find all labour and material required for the storing, examining, packing, marking, coppering, weighing and taking stock of the warehoused goods whenever the Comptroller may so desire; and
- (d) pay the tax on all warehoused goods removed from his warehouse (except on goods removed by authority) and on all warehoused goods not produced to the officer on demand, unless such goods are otherwise accounted for to the satisfaction of the Comptroller.
- Opening warehouse 154. No person shall, except by authority, open any warehouse or gain access to the goods therein.
- Entry of warehoused goods 155. Warehoused goods may be entered -
- (a) for home use;
 - (b) for export;
 - (c) for removal or re-warehousing; or
 - (d) for export as ship's stores.
- Export of from warehouse 156. Upon the entry outwards of any imported goods to be exported from a goods bonded warehouse, the exporter shall give security by a bond for treble the amount of the tax on such goods, for ensuring that the goods shall be landed at the place for which they have been entered outwards.
- Period of re-warehousing 157. Where any warehoused goods are not cleared, or re-warehoused as hereinafter provided, within 1 year from the date of the first entry for warehousing, it shall be lawful for the Comptroller, on giving one month's notice to the owner of the goods, to confiscate the goods.
- Procedure for re-warehousing 158. (1) The procedure for the re-warehousing shall be made by the owner of the goods to the Comptroller as follows -
- (a) an application for re-warehousing shall be made by the owner of the goods to the Comptroller;
 - (b) the goods shall be examined by the officer at the expense of the owner;
 - (c) tax shall be paid upon any disallowed deficiency;
 - (d) a re-warehousing entry shall be made by the owner of the goods according to the result of the examination;
 - (e) on the passing of the entry, a fresh account shall be substituted for the last account, and this shall complete the warehousing.
- (2) Where any goods which have been re-warehoused are not cleared within 2 years from the date of first entry for warehousing, the Comptroller may confiscate them and dispose of them in terms of Regulation 140.

Comptroller to have access to warehouse	159.	The Comptroller shall have access at all hours of the day and night to every part of any warehouse, and shall have power to examine the goods therein, and for that purpose may break open the warehouse or any premises necessary to be passed through to secure access.
No compensation payable	160.	No compensation shall be paid by Government to any importer of any goods by reason of any damage occasioned thereto in the warehouse by fire or other inevitable accident.
Re-examination of goods	161	<p>Warehoused goods may be re-gauged, re-measured, re-weighed or examined by an officer either by direction of the Comptroller proprio motu, or at the request and expense of owner; and tax on the goods shall be payable according to the result, unless the Comptroller is of the opinion that any loss shown is excessive, in which the case the tax shall be paid on the original entry with any reduction which the Comptroller may deem fit to allow:</p> <p>Provided that no allowance shall be made for any deficiency on wines or spirits in bottles or casks.</p>
Revaluation	162.	Where any warehoused goods which are subject to tax have deteriorated in value they may be revalued on the application and at the expense of the owner thereof, and tax shall be paid according to the result if the Comptroller is satisfied that the deterioration is due to accidental causes.
Goods may be sorted and repacked	163.	The Comptroller may authorize any person having control over any warehoused goods to sort, separate, pack, and repack any goods in the warehouse and to make any such lawful alterations therein, or arrangements and assortments thereof, as may be necessary for the preservation, sale, shipment or arrangements and assortments thereof, as may be necessary for the preservation, sale, shipment or legal disposal of those goods; and after they have been so sorted separated or repacked in proper or approved packages, the Comptroller may, at the request of the owner of those goods, cause or permit any refuse, damaged or surplus goods being the result of such sorting, separation, packing or repacking, or any goods which may not be worth the tax, to be destroyed, and may remit the tax payable thereon.
Goods not worth tax may be destroyed	164.	<p>The Comptroller may cause any warehoused goods which are not worth the tax payable to be destroyed and may remit the tax thereon;</p> <p>Provided that any charges which may be due in respect of destroyed goods which were stored in a Government Warehouse shall be paid to the Comptroller.</p>
Constructive warehousing	165.	Where goods which have been entered for warehousing either on importation or removal for re-warehousing, are entered for home use, exportation or removal before they have been actually warehoused, the goods shall be deemed to have been warehoused and shall be delivered as such for home use, exportation or removal as the case may be.

PART VI - EXPORTATION OF GOODS IMPORTED INTO SEYCHELLES FOR EXPORT AND CLEARANCE OF AIRCRAFT AND SHIPS

Application of this part	166.	This part applies to goods imported into Seychelles for export.
Conditions of export	167.	<p>No goods, other than passengers' baggage shall be taken on board any aircraft or ship for export unless the exporter or his agent shall have previously:-</p> <p>(a) obtained an export permit from the Controller of Imports and Exports, and</p> <p>(b) delivered to the Comptroller a bill of entry and such duplicate thereof as may be required, in the form provided by the Comptroller and shall at the same time have paid tax (if any) upon the goods.</p> <p align="right">Amended by S.I 18 of 2001</p>
Short shipped goods	168.	Where any goods entered for export are not thereafter shipped according to the entry, the exporter shall immediately report the fact, and shall amend the entry for the goods not later than 24 hours or such longer period as the Comptroller may determine after the clearance of the aircraft or ship.
Production of documents or security	169.	The Comptroller may require the owner to produce documents for any goods entered for export, and in the case of goods subject to the control of Trades Tax Import Division, the Comptroller may ask for security that the same will be landed at the place for which they are entered or otherwise accounted for to his satisfaction.
Clearance certificate	170.	The master of any aircraft or ship, other than an aircraft calling for bunkers, provisions and stores in accordance with these Regulations, shall not depart with his aircraft or ship from any port in Seychelles without receiving from the Comptroller immediately before leaving Seychelles a certificate of clearance.
Requisites for obtaining clearance	171.	<p>Before any certificate of clearance is granted, the master or owner or duly authorized agent of the aircraft or ship shall make due report outwards to the Comptroller and shall -</p> <p>(a) deliver to the Comptroller an outward manifest and such duplicates thereof as may be required, in the form provided by the Comptroller;</p> <p>(b) answer questions, relating to the aircraft or ship and to the cargo, crew, passengers, stores and voyage; and</p> <p>(c) produce documents relating to the aircraft or ship and to the cargo.</p>
Goods not to be taken on board	172.	<p>The master of any aircraft or ship shall not suffer to be taken on board his aircraft or ship any goods other than -</p> <p>(a) goods which are specified or referred to in the outward manifest;</p> <p>(b) passengers' baggage;</p> <p>(c) stores in respect of which the approval of the Comptroller has been granted; and</p>

(d) ballast as approved by the Comptroller.

Other requirements for clearance certificate	173.	No certificate of clearance shall be granted for any aircraft or ship unless all requirements of the law in regard to such aircraft or ship and to the inwards and outward cargo have been duly complied with.
Departing ship or aircraft to be brought to boarding	174.	The master of every aircraft or ship departing from any airport or port shall, if requested by an officer, bring his aircraft or ship to a boarding station appointed for the airport or port and, by all reasonable means, facilitate boarding by the officer, and shall not depart with his aircraft or ship from any airport or port with any officer on board such aircraft or ship in the discharge of his duty without the consent of such officer.
Missing goods to be accounted for	175.	The master of every aircraft or ship shall after clearance - (a) on demand by an officer produce the certificate of clearance; and (b) account to the satisfaction of the Comptroller for any goods specified or referred to in the outward manifest and not on board his aircraft or ship.
Goods for export not to be unshipped without authority	176.	No goods loaded in any aircraft or ship for export shall be unshipped or relanded in Seychelles without the authorization of the Comptroller.

PART VII - AIRCRAFT'S STORES AND FUEL AND SHIP'S STORES AND FUEL

Stores	177.	<p>(1) An officer may, on boarding an aircraft or ship, seal up any taxable or prohibited goods on board the aircraft or ship, being either unconsumed stores of the aircraft or ship, or personal property in the possession of the master or any member of the crew or of any passenger in transit for another airport or port.</p> <p>(2) Such seal shall not be broken or disturbed except with the permission of the Comptroller while the aircraft or ship remains in the airport or port.</p> <p>(3) If the master fails to make a full disclosure of any taxable goods being unconsumed stores of the aircraft or ship, or if the master, or any member of the crew of any aircraft or ship, or any passenger in transit, fails to disclose any taxable goods the property of, or in the possession of the master, or such member of the crew or passenger, as the case may be, when required by any officer, such master, or member of the crew or passenger is guilty of an offence and liable on conviction to a fine of R50,000 or treble the value of the goods, whichever is the greater, and the goods, the subject matter of the offence shall be liable to forfeiture.</p>
Aircraft's and ship's stores	178.	<p>Aircraft's stores and ship's stores whether shipped in airports or ports beyond the seas in Seychelles -</p> <p>(a) shall not be unshipped or unloaded without the consent of the Comptroller; and</p>

- (b) shall not, except with the consent of the Comptroller, be used before the departure of the aircraft or ship from its last airport or port of departure in Seychelles otherwise than for the use of the passengers or crew or for the service of the aircraft or ship.
- Entry of stores 179. Aircraft's stores and ship's stores which are unshipped or unloaded with the consent of the Comptroller shall be entered -
- (a) for home use
- (b) for warehousing; or
- (c) for transhipment to another aircraft or ship.
- Victualling bill for stores and fuel 180. (1) Upon an application made in that behalf on the form provided by the Comptroller by the master of an aircraft or ship bound for an airport or port beyond the seas, the Comptroller may allow for the use of the aircraft or ship, such stores and fuel as may appear necessary according to the voyage upon which the aircraft or ship is about the depart.
- Provided that no goods taken on any aircraft or ship shall be deemed to be stores or fuel, unless duly taken on board as such and borne upon the form provided by the Comptroller.
- (2) Stores taken on board otherwise than in accordance with this Regulation shall be deemed to be goods not entered and shall be liable to forfeiture.
- Stores may be taken free of tax 181. Where stores are bona fide required for the master, crew or passengers of any aircraft or ship leaving Seychelles they shall, if taken from any bonded warehouse, be allowed to be taken free of tax.
- Amount of stores or fuel may be restricted 182. (1) Where the amount of goods from a bonded warehouse applied for by the master or agent of any aircraft or ship in pursuance of regulation 180 is, in the opinion of the Comptroller, in excess of the amount which should be normally required for the purpose of the application, the Comptroller may restrict the amount to be taken free of tax to such quantity as he shall consider fair and reasonable in the circumstances.
- (2) The shipment of tax-free stores or fuel under these regulations is restricted to vessels of not less than 20 tons net tonnage registered departing for a destination outside Seychelles.
- Bond required that goods be not landed 183. The master or agent of any aircraft or ship applying to be allowed to take stores or fuel out of any bonded warehouse and free of tax shall give to the Comptroller a bond with one sufficient surety residing in Seychelles for three times the amount of the tax on the said stores and fuel, the condition of such bond being that the said stores and fuel shall not be landed again in any port in Seychelles.

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| Stores under seal | 184. | All stores taken on board any aircraft or ship free of tax in accordance with these Regulations shall be placed under seal by an officer and shall remain under such seal until the aircraft or ship shall have departed from Seychelles on the outward voyage. |
| Penalty for breaking seal | 185. | If any officer shall place any lock, mark or seal on any stores, fuel, or goods taken from a bonded warehouse without payment of the tax as stores and fuel as the case may be on board any aircraft or ship departing from Seychelles and if such lock, mark or seal be wilfully opened, altered or broken, or if such stores or fuel are secretly conveyed away before the final departure of such aircraft or ship on the outward voyage, the master is guilty of an offence and liable on conviction to a fine of R50,000 or treble the value of the goods, whichever is the greater. |

**PART VIII - DOCUMENTS, REFUNDS, REMISSIONS, SALE AND DISPOSAL
OF TAX FREE GOODS AND DISPUTES**

Division 1 - Documents

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| Delivery of invoices and other documents with entry | 186. | <p>(1) With the Bill of Entry there shall be delivered to the Comptroller, if he shall so require, the original invoices, bills of lading, bills of parcels, policies of insurance, bank payments, packing lists, letters and other documents showing the value of the goods at the place at which they were purchased together with the freight, insurance and other charges on the goods.</p> <p>(2) Invoices required under sub-regulation (1) shall be submitted in duplicate; one copy shall be retained by the Comptroller.</p> <p>(3) The Comptroller may refuse to accept any invoices or certificate which does not satisfy the requirements of this regulation.</p> <p>(4) Bills of lading shall give the freight charges.</p> |
| Powers of Comptroller with regard to invoices etc... | 187. | <p>(1) Where information has been received by the Comptroller to the effect that goods have been smuggled, under-declared, unlawfully entered or illegally dealt with, or that it is intended to smuggle, under-declare, unlawfully enter or deal illegally with any goods, or where any goods have been seized or detained the importer shall, immediately upon being requested so to do by the Comptroller, produce and hand over to him all books, invoices and documents relating to those goods or to any other goods imported by him at any time within the period of 5 years immediately preceding the date of such request, and shall also produce for the inspection of the Comptroller, and permit him to make copies of, or make extracts from, all books or documents of any kind whatsoever wherein any entry or memorandum appears in any way to relate to any such goods.</p> <p>(2) Any person, not being the importer, who may have in his possession or custody any books, invoices or documents mentioned in sub-regulation (1), shall produce such books, invoices or documents to the Comptroller on demand.</p> |

- (3) Any person who refuses or neglects to comply with a request of the Comptroller under this regulation, and any person who knowingly produces any false book, invoice, certificate or document, knowingly makes any false representation in regard to the country in which any goods were grown, produced or manufactured or makes any false representation with intent to evade or to contravene this regulation, is guilty of an offence and liable on conviction to a fine of R5,000.
- Procedure on under valuation of goods liable to tax 188. (1) Where upon examination by an officer of goods liable to tax, it appears to that officer that the goods are not valued according to their true value at the time and place of importation, the Comptroller may require the importer to declare on oath before him the true valuation according to the best of the belief of such importer and to adduce any documentary evidence he may possess in support thereof;
- Provided that:-
- (i) where it appears to the Comptroller, whether such oath as aforesaid shall have been required or not, that such goods have been declared at a value below their true value at the time and place of importation, he shall assess the value of the goods;
- (ii) in case of dispute, the goods shall be examined by two competent persons one of whom shall be appointed by the Comptroller, and the other by the importer; those two persons shall, before entering into the inquiry select an umpire, and shall then declare on oath before the Comptroller what is the true value of such articles at the time and place of importation, and in case those persons shall not agree, then the declaration of such value on oath, as aforesaid, of the umpire shall be final.
- (2) If any importer shall fail within 3 days from his being required so to do make an appointment as herein before provided, or if no declaration shall be made by the persons appointed as aforesaid, or by the umpire selected by them, within 3 days from their appointment or selection, as the case may be, then, in any case, the declaration of the person appointed as aforesaid by the Comptroller shall be final.
- (3) This regulation shall not apply in cases where the Comptroller is of the opinion that any evasion of the provisions of these Regulations has been committed or attempted.
- Division 2 - Abatements, Remissions and Refunds**
- Refunds 189. Where goods have been damaged, pilfered, lost or destroyed during the voyage or whilst under control of the Trades Tax Imports Division or where tax has been paid through an error of fact or an erroneous construction of the law, the Comptroller may make a refund, rebate or remission of tax, as the case may be, to the owner of the goods.
- Claims and refunds 190. (1) Where any tax or charge has been levied and paid and repayment of such tax or charge, or of any portion thereof is claimed on the ground that -
- (i) the tax or charge was levied or paid under an erroneous construction of the law or from mathematical error, no repayment of such tax or charge or of any portion thereof, shall be made by the Comptroller when such claim is made after 6 months from the date of the payment; or

- (ii) the goods in respect of which the tax or charge was levied or paid have been damaged, pilfered, lost or destroyed during the voyage or whilst under control of the Trades Tax Imports Division, no repayment of such tax or charge or of any portion thereof, shall be made by the Comptroller unless such claim is made within 14 days from the date of payment and is supported by a report made prior to the goods being released from the control of the Trades Tax Imports Division by an officer of the Trades Tax Imports Division appointed for this purpose by the Comptroller.
- (2) No claim for repayment of tax shall be entertained by the Comptroller when the goods in respect of which the claim is made have been sold or disposed of prior to the claim.
- (3) When any tax has been short-levied or erroneously refunded, the person who should have paid the amount short-levied or to whom the refund has erroneously been made shall pay the amount short-levied or repay the amount erroneously refunded on demand being made by the Comptroller within 3 years from the date of the short-levy or of the refund.

Division 3 - Sale or Disposal of Tax Free Goods

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| Sale of Government and certain other goods | 191. | <p>(1) All goods which have been imported free of tax on the ground that they are the property of the Government or of any company, firm or individual privileged by contract or otherwise to import such goods free of tax shall, in case of the sale or other disposal thereof, be liable to and be charged with tax on the proceeds of the sale or the value of the goods, as determined under Regulation 89, unless approval from the Minister, has been obtained for the sale or disposal without being liable to or being charged with the tax.</p> <p>(2) The person in whose charge such goods may be sold or who shall cause or allow such goods to be sold or otherwise disposed of, shall furnish the Comptroller with particulars of the sale thereof or disposal and pay to the Comptroller, the tax which may be due thereon.</p> |
| Circumstances in which tax is to be brought to account on exempted from tax, or on goods which tax has been remitted or refunded | 192. | <p>(1) Whenever any goods upon which the whole of any part of tax has been remitted or refunded shall be sold or otherwise assigned or shall be applied to purposes other than those which determined the remission or refund of the tax, such tax on the C.I.F value of the goods as determined under Regulation 89 or any balance thereof remaining due but for the remission or refund shall goods become immediately payable.</p> <p>(2) Whenever any goods which have been exempted from tax shall be sold or applied to purposes other than those which determined the exemption such tax calculated on the C.I.F. value of the goods as determined under Regulation 89 shall become immediately payable.</p> <p>(3) The Comptroller may claim any tax payable under the foregoing provisions of this regulation from the person who imported the goods or from any person having possession of the said goods.</p> |

Division 4 - Disputes as to Tax

- Disputes as to amount or rate of tax
193. (1) If any dispute arises as to the amount or rate of tax payable in respect of any goods imported or as the liability of the goods to tax, the owner of the goods may pay under protest the sum demanded by the Comptroller as the tax in respect of the goods and thereupon the sum so paid shall, as against the owner of the goods, be deemed to be the proper tax payable in respect of the goods unless the contrary is determined in an action brought in pursuance of this Regulation.
- (2) The owner may within the period specified in this regulation, bring an action against the Comptroller in any court of competent jurisdiction for the recovery of the whole or any part of the sum so paid.
- (3) A protest in pursuance of this regulation shall be made by writing on the entry of the goods the words "paid under protest" and adding a statement of the grounds upon which the protest is made, and, if the entry relates to more than one description of goods, the goods to which the protest applies, followed by signature of the owner of the goods or his agent.
- (4) No action shall lie for the recovery of any sum paid to the Comptroller as the tax payable in respect of any goods, unless the payment is made under protest in pursuance of this regulation and the action is commenced within 42 days after the date of payment.
- (5) Nothing in this Regulation shall affect any rights or powers under Regulation 189.

PART IX - DRAWBACKS

- Drawback of trades tax in certain cases
194. (1) Where any goods capable of being easily identified have been imported from any foreign port, and are thereafter exported to any foreign port, seven-eighths of the trades tax paid on the importation of the goods may be repaid as drawback if the following conditions are complied with:-
- (a) the goods are re-exported in their original packing without having been used;
- (b) the goods are identified to the satisfaction of the Comptroller;
- (c) there has been no change in the ownership of the goods;
- (d) the re-export is made within one year from the time of importation;
- (e) the trades tax paid on the goods was not less than R1,000;
- (f) the claim for drawback is established at the time of the re-export and payment is demanded within 3 months from the date of the entry for shipment; and
- (g) the goods are of greater value for home use than the amount of drawback claimed.
- (2) No payment for drawback shall be made until the aircraft or ship carrying the goods has left Seychelles.

- Declaration as to re-exportation 195. Every person or his duly authorised agent claiming drawback on any goods duly exported shall make and subscribe a declaration that such goods have been duly exported, and have not been re-landed at any place within Seychelles, and that such person was, at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.
- Forfeiture on mis-description 196. Where any goods upon which drawback is claimed or allowed are loaded on any aircraft or ship or brought to any airport, quay, wharf or other place to be loaded on any aircraft or ship for exportation, are upon examination by the proper officer, found not to be of the description borne on the airway bill, shipping bill or other document for the allowance of drawback on shipment, all such goods and the packages containing them with all other contents therein shall be liable to forfeiture, and the person entering such goods and claiming the drawback thereon, shall in every case be guilty of an offence and liable to a fine of R50,000 or treble the amount of the drawback claimed, whichever is the greater.

PART X - TRANSHIPMENT

- Transshipment Entry 197. (1) Transshipment Entry in the form prescribed by the Comptroller in these Regulations referred to as "Transshipment Entry", shall be made and passed for all goods imported into Seychelles and destined for transshipment to ports beyond the seas.
- (2) Upon the entry inwards of aircraft or ships it shall be lawful for the Comptroller on the application of the owner, or his agent, of any imported goods which have been specially manifested at the time of importation as being for transshipment and declared on a Transshipment Entry, to permit the transshipment of the goods without payment of the tax, if any, leviable thereon.
- (3) Any person who, without the previous authorization of the Comptroller, diverts any goods declared for transshipment to a place within Seychelles is guilty of an offence under these regulations, and the goods, the subject matter of the offence, shall be liable to forfeiture.

PART XI - AGENTS AND THEIR CLERKS

- Appointment of clerks 198. (1) Any person licensed to act as agent or broker for transacting business relating to the entry or clearance of any aircraft or ship, goods or baggage under the law relating to licensing of agents and brokers may, with the approval of the Comptroller, appoint a clerk to assist him in transacting his business.
- (2) Any clerk so appointed shall not assist any person other than the person appointing him.
- (3) If any such clerk commits any fraud or misconduct the Comptroller may, by notice in writing to such clerk and to the agent or broker employing him, withdraw his approval and the appointment shall thereupon cease to have effect.

- Entry of goods by unauthorised persons not permitted 199. If -
- (a) any person not duly licensed to act as agent or broker for transacting business relative to the clearance of any aircraft or ship, goods or baggage; transacting business relative to the clearance of any aircraft or ship, goods or baggage;
- (b) any person not being the appointed clerk to any licensed agent or broker or merchant;
- (c) any person, whether so licensed or appointed or not, shall make or cause to be made entry of any goods without being duly authorized for that purpose by the importer or consignee of the goods, every such person is guilty of an offence and liable on conviction to a fine of R5,000.
- Provided that penalty shall not extend to any merchant, importer or consignee of any goods, acting himself in respect thereof, or to any clerk or servant exclusively employed by him or by any such person in co-partnership.
- Authority of agent may be required 200. Whenever any person shall make any application to any officer to transact business on behalf of any other person, it shall be lawful for that officer to require the person so applying to produce a written authority from the person on whose behalf the application is made and, in default of the production of such authority to reject the application.

PART XII - FORFEITURE OF GOODS IMPORTED INTO SEYCHELLES, LEGAL PROCEEDINGS IN RESPECT OF SEIZURE OF SUCH GOODS AND OFFENCES IN RELATION TO GOODS IMPORTED INTO SEYCHELLES

Division 1 Forfeiture

- Forfeited goods Act 8 of 1984 201. The following goods imported into Seychelles shall be liable to forfeiture and may be seized by an officer -
- (a) all goods imported without an import permit except goods falling within the category of other items in regulation 235 and goods for which a permit is not required by these regulations;
- (b) all goods which are smuggled or unlawfully imported, exported or conveyed;
- (c) all goods imported which are prohibited or restricted imports;
- (d) all goods imported or exported in any aircraft or ship the importation or exportation of which is prohibited or restricted, as the case may be;
- (e) all taxable goods found on any aircraft or ship being unlawfully in any place;
- (f) all goods found in any aircraft or ship after arrival in any port and not being specified or referred to in the inward manifest or parcel list and not being baggage belonging to the crew and passengers and not being satisfactorily accounted for;
- (g) all goods in respect of which bulk is unlawfully broken;

(h) all goods which being subject to the control of Trades Tax Imports Division are moved, altered, or interfered with, except by authority and in accordance with these Regulations;

(i) all goods in respect of which any bill of entry, invoice, declaration, answer, statement or representation, which is false or wilfully misleading in any particular, has been delivered, made or produced;

(j) all goods falsely described either in the manifest of the aircraft or ship or other document by which the importation is authorized.

(k) the cargo of any aircraft or ship which is found in the circumstances set out in regulation 16 and which does not depart within 12 hours after being required by an officer to depart;

(l) all goods, not being passengers' baggage found on any aircraft or ship after clearance and not specified or referred to on the outward manifest, and not accounted for to the satisfaction of the Comptroller;

(m) all taxable goods concealed in any manner;

(n) any package having concealed therein goods not enumerated in the entry, or being so packed as to deceive the officer;

(o) all taxable goods found in the possession or in the baggage of any person who has landed from any aircraft or ship, and who has denied that he has any taxable goods in his possession, or who, when questioned by an officer, has not fully disclosed that such goods are in his possession or baggage; and

(p) all goods which by these Regulations are required to be removed, priced or dealt with in any way and which are not removed, priced or dealt with accordingly.

Goods include packages	202.	The forfeiture of any goods shall extend to the forfeiture of the packages in which the goods are contained.
Pest infected goods	203.	The quarantine officer may, by order, direct that any goods, article or thing together with the packages in which such goods, article or thing are contained which may be or may have been introduced into Seychelles and which are infected with any pest being a pest which may, in the opinion of the officer, spread any plant or animal disease, or otherwise be prejudicial to the interest of Seychelles, be destroyed or otherwise dealt with in such manner as he may think fit.
No compensation claimable	204.	No person or body shall be entitled to claim compensation on account or any action taken in respect of any goods, article or thing in virtue of any order made under regulation 203.

Division 2 - Legal Proceedings for Seizure and Prosecutions

Notice of seizure to be given	205.	<p>When any goods have been seized being liable to forfeiture under these Regulations the Comptroller shall give notice of the seizure and the cause thereof to the owner or agent of the goods on the form provided by the Comptroller (unless such owner or agent be present at the seizure in which case no notice shall be necessary), and all goods which have been seized shall be deemed to be condemned by the Comptroller, and may be disposed of in terms of regulation 206 unless the person from whom the goods were seized or the owner thereof gives notice in writing to the Comptroller within seven days of the seizure that he claims the goods, and enters an action before the competent court within 1 month from the date of his notice to the Comptroller:</p> <p>Provided that where any goods so seized are of a perishable nature or are living animals they may forthwith be disposed of by the Comptroller in terms of Regulation 206.</p>
Disposal of seized goods	206.	<p>(1) All goods which have been seized being liable to forfeiture under these Regulations shall be delivered into custody of the Comptroller, and after they have been condemned by the Comptroller or by a competent court, the Comptroller shall cause them to be disposed of in the manner directed by the court condemning the goods and, in any other case, in accordance with Regulation 140.</p> <p>(2) Where goods are disposed of in terms of this Regulation, a person with any rights in those goods shall not be entitled to any accounting or compensation for their value.</p>
Bond may be given for seized goods	207.	<p>(1) Where any goods have been seized as being liable to forfeiture under these Regulations, it shall be lawful for the competent court, with the consent of the Comptroller, to order the delivery thereof on security by bond, with two sufficient sureties, to be first approved by the Comptroller, being given for treble the value of the goods in case of condemnation; and such bond shall be delivered and kept in the custody of the Comptroller.</p> <p>(2) Where the goods are condemned, the value thereof shall be paid into the hands of the Comptroller who shall thereupon cancel such bond.</p>
Burden of proof	208.	<p>In any action or proceedings arising out of the seizure of any goods on the ground that the tax thereon has not been paid or on any other ground, the burden of proving that the seizure was illegal shall lie on the person alleging the same.</p>
Prosecutions to be in name of Comptroller	209.	<p>Prosecutions for offences under in these Regulations, other than offences in respect of price control under Part IV, shall be instituted in the name of the Comptroller and shall be commenced within a period of 5 years from the date of commission of the offence.</p>
Security to abide by judgement of competent court	210.	<p>(1) Where in any prosecution under regulation 209 the court delivers judgement ordering the return of any goods to the owner or claimant thereof, execution of the judgement shall not be stayed pending the appeal if the party to whom the goods are ordered to be returned furnishes security to the satisfaction of the court for the restitution of the goods, or the payment of the full value thereof, in case the judgement is reversed by the appellate court.</p>

- (2) The full value of the goods, for the purposes of sub-regulation (1), shall either be ascertained by agreement between the parties or, if the parties cannot agree, by appraisal under the authority of the court.

Division 3 - Offences in Relations to Imported Goods

Offences in relation to owners of aircraft and ships

211. (1) The owner of -
- (a) any aircraft or ship used in smuggling or knowingly used in the unlawful importation, exportation, or conveyance of any prohibited or restricted imports or exports;
 - (b) any aircraft or ship found in Seychelles and failing to bring to for boarding upon being lawfully required to do so;
 - (c) any aircraft or ship found in the circumstances set out in regulation 16 and which does not depart within 12 hours after being required to depart by an officer;
 - (d) any aircraft or ship from which any goods are thrown overboard, staved or destroyed, to prevent seizure by an officer;
 - (e) any aircraft or ship found within any airport or port with cargo on board and afterwards found light or in ballast or with the cargo deficient and the master of which is unable lawfully to account for the deficiency;
 - (f) any aircraft or ship found in Seychelles having false bulkheads, false bows, sides or bottoms, or any secret or disguised place adapted for the purpose of concealing goods or having any hole, pipe or other device adapted for the purpose of smuggling goods; or
 - (g) any aircraft or ship found within any airport or port having on board or in any manner attached thereto, or conveying or having conveyed any goods in a manner such as to be in contravention of this Act, or any other laws, whenever a responsible officer of such aircraft or ship is implicated either actually or by neglect,
- is guilty of an offence and liable on conviction to a fine of R50,000 and the aircraft or ship may be detained until the fine is paid or until security is given for its payment.
- (2) For the purpose of sub regulation (1) (g) responsible officers shall be the master, mates and engineers of any aircraft or ship and in addition, in the case of an aircraft or ship carrying passengers, the purser or chief steward; and
- the expression "neglect" shall include cases where goods unowned by any of the crew are discovered in a place in which they could not reasonably have been put if the responsible officer or officers having supervision of such place had exercised care at the time of the loading of the aircraft or ship or of the coming on board the aircraft or ship of the crew or subsequently.

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| Collusive seizure an offence | 212. | <p>Whoever -</p> <p>(a) being an officer or police officer, makes any collusive seizure, or delivers up, or makes any agreement to deliver up, or not to seize, any aircraft or ship or goods liable to forfeiture, or conspires or connives with any person to import or export, or is in any way concerned in the importation of, any goods for the purpose of seizing any aircraft or ship or goods and obtaining any reward for such seizure; or</p> <p>(b) rescues any goods which have been seized, or, before or at or after any seizure, staves, breaks or destroys any goods or documents relating thereto to prevent the seizure thereof on securing of the same or the proof of such offence,</p> <p>is guilty of an offence.</p> |
| Removal or destruction of taxable goods | 213. | <p>Whoever -</p> <p>(a) removes any taxable goods from any warehouse without paying the tax; or</p> <p>(b) wilfully destroys any goods duly warehoused,</p> <p>is guilty of an offence.</p> |
| Smuggling | 214. | <p>(1) Any person who -</p> <p>(a) smuggles any goods;</p> <p>(b) imports any prohibited or restricted imports;</p> <p>(c) unlawfully conveys, or has in his possession any smuggled goods or prohibited or restricted imports,</p> <p>is guilty of an offence and liable on conviction to a fine of R20,000 or treble the value of the goods, whichever is the greater and the goods, the subject matter of the offence, shall be liable to forfeiture.</p> |
| Shooting at Taxation ship, or assaults an officer..etc,.. | 215. | <p>Whoever -</p> <p>(a) shoots at any ship in the service of the Trades Tax Import Division;</p> <p>(b) shoots at an officer in the execution of his duty;</p> <p>(c) wounds or maims any officer in the execution of his duty,</p> <p>(d) threatens or obstructs any officer in the execution of his duty</p> <p>is guilty of an offence and liable on conviction to imprisonment for 10 years.</p> |
| Taxation offences | 216. | <p>(1) Any person who, in respect of goods imported into Seychelles -</p> <p>(a) evades or attempts to evade payment of any tax which is payable;</p> <p>(b) prepares, passes, or presents any document purporting to be a genuine invoice, which is not, in fact, a genuine invoice;</p> <p>(c) makes any entry which is false or incorrect in any particular;</p> |

(d) makes in any declaration or document produced to any officer, any statement which is untrue or incorrect in any particular, or produces or delivers to any officer any declaration or document containing any such statement;

(e) misleads any officer in any particular likely to affect the discharge of his duty;

(f) refuses or fails to answer questions or to produce documents;

(g) without the authorization of the Comptroller previously obtained, sells or exposes for sale or has in his possession for sale or for any purpose of trade on board any aircraft or ship in a port, any goods;

(h) has without reasonable cause in his possession blank invoices or other documents that could be used in an attempt to evade tax; or

(i) contravenes Regulation 113 Regulation 114 or Regulation 115 or Regulation 116 or Regulation 122,

(j) fails to comply with the conditions of any permit, concession or exemption of tax or other instrument

is guilty of an offence and, without prejudice to any penalty provided for the offence, shall in addition become liable to pay additional tax equal to double the tax sought to be avoided.

- (2) The Comptroller may remit the whole or portion of additional tax payable under sub-regulation (1).

Joint and several liability

217.

When a penalty is jointly and severally incurred by any number of persons, such persons shall each and everyone be liable to pay such penalty.

Offences not specifically provided for

218.

Any person guilty of an offence under these Regulations for which no special penalty is provided shall be liable on conviction to a fine of R10,000, and imprisonment for 12 months and all the goods, if any, the subject-matter of the offence, shall be liable to forfeiture.

PART XIII - SETTLEMENT OF CASES BY THE COMPTROLLER AND REWARDS

Settlement of cases by Comptroller

219.

- (1) Where in any breach of regulation 213, regulation 214 or regulation 216 by any person, including a master or member of the crew of any aircraft or ship or a passenger disembarking from or in transit in any aircraft or ship the person agrees in writing to the breach being dealt with under this regulation, the Comptroller may compound the offence relating to the breach -

a) by accepting a sum of money not exceeding the maximum fine specified for the offence; and

b) by taking possession of the goods in respect of which the offence has been committed.

- (2) A sum of money received under sub-regulation (1) (a) shall be dealt with as if it were a fine imposed by the court.

- (3) Goods which the Comptroller has taken possession of under sub-regulation (1) (b) shall be forfeited to the State and be dealt with in the manner provided by regulation 140.
- (4) In any proceedings brought against a person for an offence under regulation 214 or regulation 216 it shall be a good defence if the person proves that -
- a) the offence has been compounded under this regulation; and
 - b) the person has paid the sum of money referred to in sub-regulation (1) (a).

Distribution of rewards 220. The Minister on recommendation by the Comptroller may, on the condemnation of any goods or on the apprehension of any parties or on the recovery of any penalties under these Regulations, direct that a reward shall be distributed so that any person, through whose information or means the seizure of the goods shall have been made or the penalty recovered, or the offender apprehended, and whom he may deem to be so entitled, may participate in such proportion as the Minister shall deem expedient.

PART XIV - COMMISSIONED AIRCRAFT OR SHIP

Commissioned aircraft and ships to report 221. The person in command of any aircraft or ship holding a commission from any foreign state and having on board any goods, other than aircraft or ship's stores, laden in ports beyond the seas shall when called upon by the Comptroller -

- (a) deliver an account in writing of the quantity of such goods, the marks and numbers thereon, and the names of the shippers and consignees, and declare to the truth thereof; and
- (b) answer questions relating to such goods.

Boarding and searching of commissioned aircraft and ships 222. Aircraft or ships under commission from any foreign state having on board any goods, other than aircraft or ship's stores, laden in parts beyond the seas may be boarded and searched by any officer specially authorized by the Comptroller, in the same manner as other aircraft or ships, and the officer may bring any such goods ashore and place them in a Government Warehouse.

PART XV - EXEMPTIONS

Goods for use by President 223. Goods purchased by the President for his personal use or for official purposes in his capacity as President are exempt from tax.

Goods for Churches and Presbyteries 224. (1) Goods imported specifically for the construction, repair, decoration or furnishing of churches or presbyteries, and articles imported by religious organisations in respect of which the Minister has issued a certificate of exemption for use in the course of divine worship, are exempt from tax to the extent specified in the exemption.

(2) The importer of goods exempted under sub-regulation (1) shall declare upon the bill of entry for the goods particulars of the use to which they will be put, and furnish to the Comptroller such further particulars as he may require.

- (3) The Comptroller may at his discretion require security by bond or deposit pending verifications of the particulars given in the bill of entry.
- Re-imported goods 225. (1) Subject to sub-regulation (3), goods re-imported after exportation for repair or processing or personal use are exempt from tax.
- (2) The importer of goods described in sub-regulation (1) shall give prior notice of exportation of the goods to the Comptroller with a statement of particulars of the repair or process required.
- (3) Goods described in sub-regulation (1) may be assessed for tax on the cost of the repair or process including the cost of materials or parts used.
- (4) The importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair or process, and satisfy the Comptroller as to the identity of the goods.
- Cinematograph films etc.... for certain purposes 226. (1) With the approval of the Minister cinematograph films, video films or photographic slides, together with associated sound recordings, of an educational, religious or charitable character imported solely for the purposes set out in sub-regulation (2) are exempt from tax.
- (2) The films or slides shall be imported solely for exhibition for the purpose of education, vocational training, industrial, technical or scientific instruction, or for the purpose of promoting health, social welfare or relief of human or animal suffering, or for the furtherance of friendship and understanding between the peoples of the world, or for publicizing the aims and works of international organizations, churches, missions or religious societies.
- (3) The importer of films and slides shall state on the bill of entry the name of the producer or sponsor of the film or slides, and the character of the subject matter and furnish to the Comptroller such information as he may in his discretion, require.
- Returnable containers 227. (1) Containers of imported merchandise which after discharge are returnable to the senders are exempt from tax.
- (2) The importer shall give an undertaking on the bill of entry that the containers will be re-exported.
- (3) The Comptroller may, in his discretion require the importer to give security by bond or deposit in a sum sufficient to cover the tax on the value of the containers.
- (4) The containers shall be suitably identified and produced for examination by an officer at the time of re-exportation.
- (5) The importer shall keep a record of the receipt and disposal of the containers.
- Materials under technical and assistance programmes 228. (1) Materials and equipment supplied by other Governments or International Organisations under Technical Aid and Assistance programmes approved by the Government are exempt from tax.
- (2) A request for exemption shall be made upon the bill of entry and such further information as the Comptroller may require shall be furnished in respect of those materials and equipment.

Samples for soliciting orders	229.	<p>(1) Samples or merchandise having an individual value not exceeding R 300 imported for the purpose of soliciting orders are exempt from tax provided they are prominently and indelibly marked "sample" or are otherwise defaced so as to be of no commercial value.</p> <p>(2) The Comptroller may at his discretion impose further conditions or require security for tax.</p>
Articles imported tax free under the Vienna Convention on Consular Relations	230.	<p>All articles which are permitted to be imported for the first time tax free under or by virtue of any agreement to that effect made between the Seychelles Government and any other Government, body, organisation or persons or by virtue of the provisions of Articles 50 and 62 of the Vienna Convention on Consular Relations 1968 or any Convention modifying or replacing that Convention are exempt from tax.</p>
Personal effects and travel souvenirs of tourists	231.	<p>(1) In this regulation "tourist" means any person who does not normally reside in Seychelles and who enters Seychelles and remains for not less than twenty four hours and not more than six months in the course of any twelve months period for legitimate non-immigration purposes such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.</p> <p>(2) The personal effects including all clothing or other articles new or used which a tourist may reasonably require, taking into consideration all the circumstance of his visit are exempt from tax provided the Comptroller has no reason to fear abuse and is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.</p> <p>(3) Personal effects may not include merchandise imported for commercial purposes nor an unreasonable quantity as deemed by the Comptroller, one item in sub-regulation (2).</p> <p>(4) Travel souvenirs of a value not exceeding R1,000 carried by a tourist are exempt from tax if the Comptroller is satisfied that there is no reason to believe that the goods may not be re-exported by the tourist on leaving Seychelles.</p>
Temporary imports	232.	<p>The following articles imported are exempt from tax provided the Comptroller is satisfied that the articles will be re-exported within 6 months of their importation -</p> <p>(a) articles including stage properties imported for the purposes of any exhibition or stage presentation or similar entertainment;</p> <p>(b) cinematograph films of any kind intended for public exhibition;</p> <p>(c) positive cinematograph advertising films of a width not exceeding 50mm shown to the satisfaction of the Comptroller to consist essentially of photographs (with or without sound track) showing the nature of operation of products or equipment whose qualities cannot be adequately demonstrated by samples or catalogues, provided that the films -</p> <p style="margin-left: 40px;">(i) relate to products or equipment offered for sale or for hire; and</p> <p style="margin-left: 40px;">(ii) are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and</p>

(iii) are imported in a packet, which contains not more than one copy of each film and which does not form part of a large consignment of films;

(d) samples which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated, on condition that they:-

- (i) are owned abroad and are imported solely for the purpose of being shown or demonstrated in Seychelles for the soliciting of orders for goods to be supplied from abroad; and
- (ii) are not sold or put to normal use except for purposes of demonstration or used in any way for hire or reward while in Seychelles; and
- (iii) are intended to be re-exported in due course; and
- (iv) are capable of identification on re-exportation;

but do not include identical articles brought in by the same individual or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage:

Provided that the Comptroller may require that as a condition of their being exempt from tax, additional marks may be affixed to the samples, only if deemed necessary in his opinion, to ensure identification of the samples on re-exportation; and marks affixed to samples shall not be such as to destroy their usefulness.

(e) other goods when imported temporarily for specific purposes as accepted by the Comptroller.

Deposit and
refund of
deposit

233.

When goods referred to in regulations 231 and 232 are imported, the Comptroller may, if he thinks fit, require a deposit sufficient to cover the tax on the goods.

The following conditions shall be complied with before any refund of the deposit can be made -

- (a) the goods or articles must be re-exported within a period of six months from the date of importation;
- (b) due notice shall be given to the Comptroller at the port or place of shipment or exportation of the intention to re-export the articles on which a refund of the deposit may be claimed and at the same time the owner shall produce proof of original payment of the deposit;
- (c) a certificate shall be produced from an officer that the goods referred to therein have been duly shipped or exported.

- Interpretation 234. In regulations 235 to 237, unless the context otherwise requires -
- "baggage" means all used articles that are the personal property of passenger upon his arrival in Seychelles, and
- (a) **includes** wearing apparel, personal effects, and instruments and tools for personal professional use;
- (b) except as otherwise specifically provided in these Regulations, does **not include** arms, ammunition, explosives, motor vehicles, ships or aircraft;
- "used" means personal and household effects that have been in the use and possession of a passenger or a visitor for more than 12 months
- "passenger" means any person who enters Seychelles from any other country;
- "visitor" means a passenger who is accepted by the Comptroller as visiting Seychelles for a period of less than six months.
- Passenger's baggage 235. (1) Passengers' baggage when accepted as such by the Comptroller is exempt from tax, provided that the baggage is -
- (a) for the personal or household use of the passenger;
- (b) not for sale or use as trade goods.
- (2) The articles described in column 3 of the SCHEDULE to this regulation shall be included in the baggage of a passenger if the quantity or value of the articles does not exceed the quantity or value set out in the corresponding entry in column 4 of the Schedule; but where more than the exempted quantity or value is imported, tax shall be payable on the quantity or value which exceed the exempted quantity or value.
- Amended by S.I 6 of 2004
- (3) Persons under the age of 18 years are excluded from the items 2 and 3 of the SCHEDULE to this regulation.

SCHEDULE

	HS Code	Description of goods	Exempted Quantity / Value
1	3303.0000	Perfume and Toilet Waters	200 ml
2	2203.1000 to 2208.9097	Alcoholic beverages (including wine, vermouth, sherry, port, sparkling wine, beer, whisky, spirit, rum, gin, liqueur, apéritif, fermented or distilled liqueur, alcoholic beverages n.e.s.)	2 litres
3	2401.1000 to 2403.9900	Tobacco, manufactured (including cigars, cheroots, cigarillos and cigarettes, smoking and chewing tobacco and snuff)	500 grams of tobacco or 400 cigarettes
4	Others	Other items	R3,000

Amended by S.I 18 of 2001
Amended by S.I 25 of 2001

- (4) The SCHEDULE shall not apply to ship or airline personnel who are engaged as crew either on the outward or inward journey of a ship or aircraft.

Provided that each airline or ships personnel will be entitled to the above concessions on three occasions during a calendar year when travelling as a crew member and when accepted by the Comptroller.

Visitors
baggage

236.

The exemption granted to a passenger's baggage by regulation 235 shall apply in the case of a visitor and in addition the articles listed in the SCHEDULE shall also be included in the baggage:

Provided that in the case of the articles listed in the SCHEDULE the Comptroller may require a deposit of the amount of the tax that would otherwise have been leviable, such deposit shall be refunded upon re-export of the articles within six months of the arrival of the visitors in Seychelles.

SCHEDULE

Video camera, other camera, musical instruments, sports requisites, portable electronic or electric equipment and other leisure equipment.

Further
concessions
in the case of
passengers
changing
residence

237.

The exemption granted to a passenger's baggage by Regulation 235 shall apply in the case of a passenger who is accepted by the Comptroller as transferring his place of permanent residence from another country to Seychelles subject to the following further concessions -

(a) the articles listed in the Schedule shall also be included in the baggage;

(b) baggage, other than the articles listed in the Schedule to Regulation 235, landed within six months of the passengers' arrival shall, at the Comptroller's discretion, be deemed to have accompanied the passenger upon his arrival in Seychelles.

(c) new personal and household items to the value of R1000 per person commensurate with the person or family which is changing residence

SCHEDULE

Cameras, musical instruments, cassettes audio, video and compact discs, household effects, sports requisites, tape recorders and radio broadcast receivers, one television set and one video cassette recorder, toys, typewriters, personal computer and accessories.

Goods imported
under agreements
with the
Government

238.

Goods, supplies, material and equipment imported into Seychelles in connection with the purposes of an agreement entered into with the Government of Seychelles either before or after the commencement of these Regulations, the import of which is specifically provided for under that agreement as not being subject to any tax, charge or duty, shall be exempt from tax.

Temporary importation of vehicles

239. (1) In this regulation unless the context otherwise requires -
- "carnet" means a carnet de passages en douane or a triptyque which is issued and spare parts by an association belonging to the Federation Internationale de l'Automobile, the Alliance Internationale de Tourisme or the Federation Aeronautique Internationale, and which is covered by a guarantee given to the Comptroller an association approved by the Comptroller.
- "vehicle" means -
- (a) any motor car, motor bicycle, motor tricycle, caravan or trailer, designed for private use; or
- (b) any boat, yacht, launch, ship or other similar craft, designed for private use; or
- (c) any aeroplane, airship, balloon, flying machine or glider,
- and includes any accessories or component parts of such vehicle required for, and imported in or forming part of, such vehicle, but does not include any accessories or component part imported separately.
- (2) The Comptroller may allow the temporary importation of a vehicle on the production of a carnet, triptyque or a surety for a period of upto twelve months, without the payment of Trades Tax provided that ;
- (a) the Comptroller has no reason to fear that the vehicle will not be re-exported within twelve months
- (b) the surety or security lodged is equal to the market value of the vehicle in Seychelles at the retail level
- (c) the vehicle had not previously been imported into Seychelles within three years of the current importation
- (3) That the importer or his agent undertakes that the vehicle shall not be or be offered to be lent, sold, pledged, hired, given away, or otherwise disposed of and shall not be used for transport of persons for remuneration.
- Non compliance of subsection (3) shall render the vehicle for confiscation by the Comptroller.

Goods exempted in the national interest and for export

240. (1) Any goods exempted by the Minister in the national interest are exempt from tax.
- (2) Any goods manufactured in Seychelles of the description specified in column 1 of Schedule 1 for the purposes of export are exempt from tax.
- 240A. The Minister may, if he deems it expedient in the public interest so to do, by certificate exempt any goods imported by, or consigned to, any person specified in the certificate, from the whole or any part of the tax, subject to such conditions (to be fulfilled before or after clearance) as may be specified in the certificate.

For the purposes of this regulation -

- (a) "goods" includes unassembled goods which consist of the constituent parts of goods;

Addition of regulation 241 (4) effective 01/01/96

- (b) exempting from any part of the tax includes applying a concessionary rate of tax specified in the certificate."
- Exemption in respect of payments received by an insurer and other miscellaneous exemptions 241. (1) Payments received in respect of life policy premium, inward reinsurance premium, medical insurance premium, marine cargo insurance premium and off shore policy premium by a person carrying on domestic insurance business are exempt from tax. Amended by S.I 28 Of 1997
- (2) Newspapers, magazines, journals and periodicals imported for personal use and not for sale are exempt from tax.
- (3) Documents of no commercial value such as invoices, blank application forms, bills of lading or similar documents are exempt from tax provided these are not imported for sale.
- (4) Trade advertising and promotional materials of an unsolicited nature of no commercial value and not intended for sale are exempt from tax.
- Services exempted in the National Interest 242. Any services exempted by the Minister in the national interest are exempt from tax.

PART XVI - SCHEDULES OF CHARGES

243. Deleted
- Attendance at Mahe quay on request of importer 244. The following fees shall be charged for attendance by an officer at Mahe quay at the request of any importer for certification of breakages or shortages of goods;
- (a) for each hour or part thereof R 50
- (b) for each certificate issued R 75
- (c) for each EURI certificate or document signed by the Comptroller apart from clearance certificate. R100
- Attendance at warehouse at request of owner or occupier 245. The following fees shall be charged for attendance by an officer at any approved warehouse at the request of the owner or occupier thereof-
- (a) for each half-hour or part thereof during ordinary working hours R 30
- (b) for each half-hour or part thereof outside ordinary working hours R 50
246. Deleted.
- Warehouse rent for imports 247. Where any goods intended to be imported into the country are lodged in a Government Warehouse or other place of deposit provided by the Government for the security of the tax thereon or until regulations relating to the importation thereof have been complied with, the following rents shall be payable -
- (a) in the case of spirits, liquors, spirituous beverages and dangerous goods, for each tonne or part thereof -

- (i) for each day or part thereof of the first fifteen days R5;
- (ii) for each day or part thereof after the first fifteen days R10;
- (b) in the case of goods other than those specified in paragraph (a) above, for each tonne or part thereof -
- (i) for each day or part thereof of the first fifteen days R6;
- (ii) for each day or part thereof after the first fifteen days R12.
- Administration charge for bonded warehouse 248. (1) The proprietor or occupier of a bonded warehouse not being a bonded warehouse referred to in sub regulation (2) shall pay to the Comptroller in respect of each bonded warehouse owned or occupied by him an administrative charge of R10,000 each year payable half yearly in advance.
- (2) The proprietor or occupier of a bonded warehouse who is a ship chandler shall pay to the Comptroller in respect of each bonded warehouse owned or occupied by him an administrative charge of R5,000 each year payable half yearly in advance.
- (3) Payment of the administrative charge shall not relieve the proprietor or occupier of a bonded warehouse of any liability to pay charges under regulation 244 (1).

PART XVII - REVOCATION AND DISPUTES

- Repeal of S.I. 82 of 1994 249. (1) The Trades Tax Regulations, 1995 are hereby repealed.
- (2) Notwithstanding the repealed effected by sub-regulation (1) -
- (a) any tax due on or before the date immediately preceding the date of commencement of these Regulations and not paid on or before that date shall be levied, assessed and recovered as if the Trades Tax Regulations, 1994 had not been revoked;
- (b) the controlled price of any goods fixed by the Ministry of Finance and in force on the date immediately preceding the date of commencement of these Regulations shall continue in force until amended or revoked under these Regulations.
- Disputes 250. (1) In case of any dispute as to the classification of any goods liable to tax, the decision of the Comptroller shall be final.
- (2) The Comptroller shall in arriving at his decision under sub-regulation (1) have regard to the explanatory notes to the Harmonized System and to the CCC Nomenclature in the Harmonized Commodity Description and Coding System of the Customs Cooperation Council, Brussels and any relevant information which he may obtain or have at his disposal.
- (3) In case of any dispute as to the rate of tax for preferential rated goods, the decision of the Principal Secretary, Ministry responsible for Finance shall be final.
- (4) The Principal Secretary shall in arriving at his decision under sub-regulation (3) have regard to the Lome IV convention and any relevant information which he may have at his disposal.