

**SEYCHELLES REVENUE COMMISSION**  
**CUSTOMS DIVISION**  
**ADVICE TO AGENTS / IMPORTERS**



**Advice Number 02 of 2009**

**(TIME-UP CARGO)**

**CARGO NOT CLEARED BY CUSTOMS THIRTY WORKING DAYS  
AFTER COMPLETION OF DISCHARGE**

In accordance with Regulation 131 and 132 of the *Trades Tax Regulations 1997*, where a full and complete entry has not been finalised for cargo within 30 working days of discharge from a ship or aircraft, if suitable for storage in the Government Warehouse, time-up cargo shall be removed by the agent of the ship or aircraft or other approved person to the government warehouse.

**NOTE:** it is the responsibility of the ships agent, importer or owner to remove time-up cargo or any other cargo to warehouse; any suitable time-up cargo not moved to warehouse may incur a fine of up to 200Sr per package per day.

Time-up cargo, due to its size or nature, which is not suitable to be moved to warehouse may incur charges applicable to their storage which shall be payable to the authority responsible for that cargo.

Time-up cargo not moved to warehouse and remaining on the wharf for another month may be confiscated by Customs and disposed of in accordance with Regulation 140 of the *Trade Tax Regulations 1997*.

**Rent payable to Customs for goods housed in the Government Warehouse is as follows;**

Regulation 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;

**Further information on Customs and relevant legislation can be  
found at [www.src.gov.sc](http://www.src.gov.sc) as updated from time to time**

**Customs General Switch – Ph 293737**

**Date of Advice - Monday, 5 October 2009**

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