

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



Advice No 04 of 2009

Transshipment of Sea Cargo for Fishing Vessels

This Advice relates specifically to goods arriving by sea and destined for the International Fishing Fleet.

On Import

- All procedures relating to reporting and offloading of cargo remain the same for cargo destined for the International Fishing Fleet. Regulations 118 and 125 of the *Trade Tax Regulations 1997* refer.
- Movement of goods from the importing vessel to the exporting vessel or to a bond awaiting export must be in accordance with the relevant stakeholder's policy and procedures. I.e. Port Police, Land Marine, Seychelles Port Authority, Plant and Animal Health & Customs. Vessels unable to discharge cargo at Commercial Port still need to advise Customs of that intent. Regulation 127 of the *Trade Tax Regulations 1997*.
- A Transshipment Entry for the Goods must be made no later than 30 working days after completing discharge, refer Regulations 131, 179 and 197 of the *Trade Tax Regulations 1997*. But must be made before goods are exported.

On Export

- All goods delivered on board an exporting vessel must be included on a Transshipment Entry. They must be signed for by the ships representative Officer and stamped with the ship's stamp.
- Details required on the delivery form are included at annex A, but are not limited to that information
- Goods taken on board a vessel but destined for another vessel at sea are to be notated as such i.e. received the following on behalf of the vessel "-----" Regulation 172 of the *Trade Tax Regulations 1997* refers.

Reconciliation

- The agent handling the goods and who signed the Transshipment Entry is fully responsible for all goods listed and if unable to satisfactorily account for those goods is liable for any taxes due on those goods as if they were imported for Home Use.
- Customs reserves the right to examine all goods under Customs Control at any time, however will usually advise agents in advance of the intent to inspect goods and documentation in order to reconcile a Transshipment Entry. Customs will request production of all documents and goods relating to a Transshipment Entry and will demand payment for those goods not satisfactorily accounted for.

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

Customs General Switch – Ph 293737

Date of Advice - Wednesday, 21 October 2009

SEYCHELLES REVENUE COMMISSION

CUSTOMS DIVISION

ANNEX A to Advice No 04 of 2009

Sample Delivery Form – including the minimum information required by Customs to reconcile the export of goods on a Transshipment Entry – note the second and subsequent pages only require page numbers and item details;

GOODS RECEIVED ON BOARD

Agents Details: _____

Delivered to: _____ on _____
(name of vessel) (date of delivery)

Transshipment Number: _____ Page _____ of _____

Item Number (this is the Item Number listed on the Transshipment Entry):
--

Number of Packages for that Item:

Goods Description:

Item Number (this is the Item Number listed on the Transshipment Entry):
--

Number of Packages for that Item:

Goods Description:

Item Number (this is the Item Number listed on the Transshipment Entry):
--

Number of Packages for that Item:

Goods Description:

Item Number (this is the Item Number listed on the Transshipment Entry):
--

Number of Packages for that Item:

Goods Description:

Item Number (this is the Item Number listed on the Transshipment Entry):
--

Number of Packages for that Item:

Goods Description:

Received By: _____ Position: _____
(Name) (e.g. Chief Officer, Captain etc)

Signature: _____ Date: _____

Ships Stamp:

--