

S.I. 1 of 2014

VALUE ADDED TAX ACT, 2010

(Act 35 of 2010)

**Value Added Tax (Refunds for Visitors)
Regulations, 2014**

In exercise of the powers conferred by section 52 of the Value Added Tax Act, 2010, the Minister of Finance, Trade and Investment makes the following Regulations —

1. These Regulations may be cited as the Value Added Tax (Refund for visitors) Regulation, 2014.

Citation

2. For the purpose of these Regulations —

“VAT invoice” means the VAT invoice as stated under section 28 of the Value Added Tax Act, 2010;

“VAT registered person” means a registered person as defined under the Value Added Tax Act, 2010;

“visitor” means a non-resident holding a foreign passport and a valid ticket for travel by air to a foreign airport;

3.(1) Subject to the conditions prescribed in these Regulations, a visitor may claim for a refund at the time of his or her departure from Seychelles, of the VAT paid on taxable goods as listed in the Schedule I purchased from VAT registered persons in Seychelles.

Refunds of
VAT to
visitors on
taxable goods

(2) Any registered person supplying taxable goods to a visitor intending to claim for a refund shall issue the visitor with a VAT invoice.

Claiming for
fund

4.(1) The visitor claiming the refund shall present to the Customs Officer the unconsumed purchased goods for inspection along with the following—

- (i) foreign passport;
- (ii) flight ticket or a valid boarding pass; and
- (iii) VAT invoice.

(2) Where the Customs officer is satisfied that the visitor has complied with all requirements stated under subregulation (1), he or she shall endorse the VAT invoice.

Administrative
fee payable

5. The amount of the refund shall be determined after deduction of administrative fees as specified in the Schedule II.

Refund on
aggregate

6. No refund of VAT shall be made where the amount otherwise refundable on aggregate is less than or equal to the administrative charge imposed under Schedule II.

Compliance
with conditions
by registered
business

7. Every VAT registered business shall comply with such conditions as may be imposed by the Revenue Commissioner for the purposes of these Regulations.

SCHEDULE I

Taxable goods

VAT refund shall be applicable to taxable goods listed below—

1. articles or jewellery of precious metals.
2. precious or semi-precious stones (natural or synthetic or reconstructed).
3. articles of natural or cultured pearls.
4. carpets—silk, woolen, dhurries and chain-stitch.

5. crafted artifacts, arts or sculpture.
6. manufactured fragrance or perfume.
7. manufactured toiletries or fashion accessories.
8. cosmetic items.
9. accessories – hand bags, sunglasses, hats/caps, back packs and shoes.
10. technological and electronic devices:-
Computers, Laptop computers, tablets, mobile phones, music players, walkie talkies and storage devices.

SCHEDULE II

Administrative fee..... SCR-150

MADE this 3rd day of January, 2014.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**
