

What happens to the Bill of Entry after payment?

After payment the bill of entry will go through the selectivity lane and the following will apply:

- **Red lane:** The declaration will require document check and the goods will be physically examined. A message will be sent to the declarant, authorized importer or agent for an appointment for examination. No appointment is required at the Airport cargo.
- **Yellow lane:** The declaration will require document check. All importations are subjected to verification of documents; the level of verification will depend on the type of importation. All relevant documents submitted for check must be scanned documents.
- **Blue lane:** The declaration has been authorized for release, but the documents and the goods can be selected randomly for post clearance checks by Customs.
- **Green lane:** The declaration has been authorized for release. The imported goods can be collected at Customs control. Please note that Customs reserves the right to physically examine goods in green lane if found to be necessary.

ANY GOODS OR QUANTITY OF GOODS NOT ACCOUNTED FOR ON THE BILL OF ENTRY BUT FOUND DURING EXAMINATION WILL BE DEALT WITH IN ACCORDANCE WITH THE CUSTOMS MANAGEMENT ACT 2011 AND THE SUBSEQUENT REGULATIONS

Seychelles Revenue Commission Information Brochure Customs Import Procedures

For more information

This brochure is not intended as an exhaustive explanation of the law. If you require detailed information about your tax obligations you should visit the SRC or write to us.

Visit:

Seychelles Revenue Commission
3rd Floor
Maison Collet
Victoria, Mahé

Write to:

PO Box 50
Victoria, Mahé

**Phone: 4293737
Customs: 4293762**

E-mail / Web

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www.src.gov.sc



Customs Import Procedures



**An explanation about Customs
Import Procedures**

SEYCHELLES

Importing Goods

All goods imported into Seychelles require the importer to complete customs formalities. When making an import declaration, the person must accept the responsibilities under the law for the accuracy of information given, authenticity of the documents provided and the observance of all the obligations necessary under the declared procedures.

What is an import declaration?

An import declaration is a statement made to SRC (Customs) providing information about the imported goods. The information provided will be used to assess the goods for duty, taxes, levy and other charges. The import declaration will also be used to determine if any of the following will apply:

- VAT exemption
- Concessions
- Free trade agreements
- If import permit are required

How to make an import declaration ?

This involves the submission of an import declaration electronically through the ASYCUDA World System with supported documents. The document to submit to Customs is called a **Bill of Entry**. It is one of the major document associated with import for customs clearance . It is a legal document under Customs Management Act 2011 and must be filled within 30 days after the arrival of goods at a Customs location.

How to submit the Bill of Entry?

The importer must use the service of a clearing agent (Customs Agents) or Direct Trade Input holder (DTI)

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who has been licensed to capture information to be provided on a **Bill of Entry**. The importer must give all details of the goods imported such as the quantity, value and precise nature of the goods. The list of registered clearing agents can be downloaded from the SRC website: www.src.gov.sc

What other documents are required to be submitted with the Bill of entry?

The following documents must be submitted to the Clearing agents or DTI:

- **Bill of lading/ Airway Bill:** Document issued by carrier that provides the details of cargo with terms of delivery.
- **Import Permit:** Required for restricted goods.
- **Commercial Invoices:** A commercial invoice (in addition to other information), must identify the buyer and seller, and clearly indicate the (1) date and terms of sale, (2) quantity, weight and/or volume of the shipment, (3) type of packaging, (4) complete description of goods, (5) unit value and total value, and (6) insurance, shipping and other charges (as applicable).
- **Packing list :** A list with detailed packing information of the goods.
- **Receipt:** Proof of payment .
- **Health certificate:** For agriculture or food products, certifying compliance with relevant legislation in the exporter 's country.
- **Phytosanitary Certificate:** International requirement for consignment of plants indicating that it is free from diseases /pests.
- **Fumigation Certificate:** Pest control issued to certify that the products have undergone quarantine and pre –shipment fumigation.

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What are the different types of declaration?

It is very important to ensure that the correct mode of declaration is selected. A Bill of Entry is required for the following modes of Declaration:

- **IM4:** Home use (Commercial goods)
- **IM5:** Temporary Importation (Goods will stay in Seychelles for a fix duration then will be exported) .
- **IM6:** Re-imported Goods (imported goods send for repair afterward re-enter the country)
- **IM7:** Entry for warehousing (goods that are kept in warehouse under customs procedures)
- **IM8:** Transshipment/Ship stores (imported goods leaving Seychelles on vessel or changing the mode of transportation)
- **SD4 :** Simplify Declaration (Goods imported for personal use.)

When a consignment contains both commercial and personal goods, the importer will have to submit two declarations (IM4 and SD4).

What happens to the Bill of Entry once it is registered in the Ayscudaworld System?

Once the Bill of Entry is registered in the AYSCUDAWORLD system, Customs will evaluate the bill of Entry and provide information to Customs Agents through the system, for example, on the status of the bill or when the bill of entry is ready for payment. It is the responsibility of the Clearing agent or DTI to provide the importer with the necessary information on the status of the Bill of Entry. Payment of the bill of entry can be done at Customs offices at the Seaport or Airport Cargo.