

**GOODS AND SERVICES TAX ACT
(Act 10 of 2001)**

Goods and Services Tax Regulations, 2003

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S. I. OF 2003

**GOODS AND SERVICES TAX ACT
(Act 10 of 2001)**

Goods and Services Tax Regulations, 2003

In exercise of the powers conferred by section 7 of the Goods & Services Tax Act, the Vice-President acting as the Minister of Finance hereby makes the following Regulations:-

PART 1 - PRELIMINARY

1. These Regulations may be cited as the Goods and Services Tax Regulations, 2003 and shall come into operation on the 1st of July 2003. Citation and commencement

2. In these Regulations, unless the context otherwise requires - Interpretation

"Assessment" means the ascertainment of the sum on which the tax is payable and the tax payable thereon;

"By authority" means by the authority of the Commissioner or any other officer performing any function in the matter in relation to which the expression is used;

"C.I.F. value" means the cost of bringing goods to Seychelles and includes the cost of the goods, marine insurance and overseas freight;

"Commissioner" means the Commissioner of Taxes in terms of the Business Tax Act;

"Director General of Customs" means the Director General of Customs in terms of the Customs Management Regulations 2006;

"goods manufactured in Seychelles" includes goods produced in Seychelles and in relation to goods, other than goods produced in Seychelles, includes petroleum products listed in item 8 of Part 1 of Schedule 1 when sold by the importer for

consumption in Seychelles, goods assembled, packaged or re-packaged 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;

"Officer" means an officer of the Taxation Division;

"Principal Secretary" means the Principal Secretary of the Ministry responsible for Finance;

"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 documents relating to the subject matter mentioned;

"raw material" means material, as approved by the Minister, imported as an ingredient in a manufacturing process and which is sold as part of a manufactured product or use as an aid to the manufacturing process;

"retail mark up" means the amount calculated by applying the rate specified in Column 5 of part III of Schedule 3 of the Customs Management Regulations 2006 to the aggregate of the C.I.F. value of goods and the trades tax due thereon;

"Tax" means the Goods and Services Tax;

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

"Taxable services" means services provided by the persons specified in column 1 of Part 1 & 2 of Schedule 2;

"Concessionary taxable value" means the aggregate of the C.I.F. value of the goods and the applicable rate of custom duty or the concessionary rate of custom duty payable thereon specified in the

Amendment of
S.I. 11 of 2003
as last amended
by S.I. 20 of
2003

Tourism Incentives Act 2003 as the case may be, payable thereon,”

“taxable value” means the aggregate of the C.I.F. value of the goods, the applicable rate of custom duty or the concessionary rate specified in the Tourism Incentives Act 2003 as the case may be, payable thereon unless exempted under Part XV of the Customs Management Regulations 2006 and the retail mark up;

"Taxation Division" means the Business Taxation Division of the Ministry of Finance;

"Taxpayer" means a person who is liable to pay the tax.

PART 2 – ADMINISTRATION

Division 1 – Officers, Duties and Responsibilities

3. (1) The Commissioner shall be responsible for the assessment, collection and recovery of the Goods and Services Tax.

Appointment of persons and conferment of Powers

(2) Subject to these Regulations, the Commissioner may exercise powers of entry and search of premises, search of persons, and examination of goods and seizure.

(3) The Commissioner may, in writing, delegate to any person any or all of the functions conferred on him by these Regulations.

(4) 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 Commissioner, who is hereby authorized to administer it.

4.(1) Subject to this regulation, an officer shall not, either directly or indirectly, except in the performance of his functions under these Regulations, 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.

Officers to observe secrecy

(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 these Regulations, except where it is necessary to do so for the purposes of carrying into effect the provisions of these Regulations.

(3) Nothing in this regulation shall prevent -

(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 these Regulations to –

(i) Any other officer, where it is needed for the performance of that officer's functions under these Regulations; or

(ii) Any court for the purposes of these Regulations;

(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, the Principal Secretary or to a person authorized by either of them, where the document or information is needed for the performance of his or her 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 have the same rights and privileges, and be subject to the same 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 Commissioner, make an oath, in the manner and form provided by the Commissioner to maintain secrecy in accordance with this regulation.

(6) In this regulation an "officer" means an officer of Taxation Division who, in the exercise of his functions under these Regulations acquires any information, respecting the affairs of any other person, disclosed or obtained under these Regulations.

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 these Regulations or to the proper performance of his functions; 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,

Offences
in relation
to officers

Is guilty of an offence and is liable on conviction to a fine of not less than R20, 000 and to imprisonment for 3 years.

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 Commissioner, or into the conduct of any person employed in the Taxation Division for the purposes of or in connection with these Regulations.

Principal
Secretary may
hold inquiry

(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 that person's possession or control;
- (c) Take extracts 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 on 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 reference therein to the Principal Secretary were a reference to the person so directed.

(5) Where the Principal Secretary has directed a person to hold an inquiry under this regulation, the person 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 paper;

(iii) allow the Principal Secretary to take extracts from or copies of any book, document or paper;

(iv) attend as a witness, take the oath or answer any 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 not less than R 10,000.

7.(1) Every wharf owner and airport owner or their agent shall provide to the satisfaction of the Commissioner 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 Commissioner may, in writing, declare to be requisite; and if any person fails without reasonable excuse to comply with any requirement of this sub-regulation, he is guilty of an offence and is liable on conviction to a fine of not less than R 10,000.

Provisions of
accommodation
for officers

(2) For the purposes of this regulation, any office or shed accommodation provided to the Director General of Customs shall be deemed to have been provided to the Commissioner.

Working days and hours

8. The working days of the Taxation 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 8.00 a.m. to 4.00 p.m.

Seal

9. The Taxation Division shall have a seal, called the GST Seal, the design of which shall be determined by the Commissioner.

Use of seal

10. The GST Seal shall be used as provided by the Regulations.

Stamp

11. The Taxation Division shall have a stamp the design of which shall be determined by the Commissioner.

Appointment of boarding stations

12. (1) The Minister may, by Order published in the Gazette

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- (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 the Director General of Customs been established or appointed under sub-regulation (1).

13. 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 these Regulations and it appears to

Reasonable cause for seizure a bar to action against officer

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.

Division 2 - Entry, Search and Seizure

14. (1) The Commissioner or any officer authorized by him in that behalf may -

Entry
and
search

- (a) Search and examine taxable goods;
- (b) enter and search any premises where any taxable goods or goods suspected on reasonable grounds to be taxable goods are kept or where taxable services are provided;
- (c) seize and remove any taxable goods or goods dealt with in contravention of these Regulations;
- (d) Examine and take extracts from, and copies of, any books, documents or other papers relating to taxable goods or taxable of services;
- (d) request any person having access to such books, documents or other papers to produce them for inspection, and
- (f) To impound such books, documents and other papers for the purposes of investigation.

(2) No person shall obstruct any officer in the exercise of the officer's functions under sub-regulation (1) or refuse to produce any book, document or other paper when requested to do so under sub-regulation (1) (d).

(3) Any person who contravenes sub-regulation (2) is guilty of an offence and is liable on conviction to a fine of not less than R10, 000 and imprisonment for 2 years.

15. Any officer may require the master of any ship hovering within 12 nautical miles of the coast or of aircraft within

Officer may
board ships
and aircraft

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 Commissioner may examine all persons on board such ship or aircraft and each such person shall answer questions relating to the ship or aircraft and her cargo, crew, passengers, stores and voyage, and shall, if required, produce documents relating to the ship or aircraft and her cargo.

Power to
examine all
goods

16. Any officer may, at the risk of the owner, open packages and examine, weigh, mark and seal any goods for the purpose of these Regulations 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
goods

17. An 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

18. The power of an officer to board shall extend to staying on board any ship or aircraft; the Commissioner 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 or
aircraft

19. 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 place, and the examination of all goods.

Power to
fasten down,
seal etc

20. 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.

21. No fastening, lock, mark or seal placed by an officer upon any goods or upon any door, hatchway, opening or placed upon any ship or aircraft shall be opened, altered, broken or erased, except by authority, whilst the goods upon which the fastening,

Seals not to
be broken

lock, mark or seal is placed or which are intended to be secured thereby shall remain subject to the control of the Commissioner.

22. Any officer and any person acting in his aid when on duty may patrol 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.

Patrol of coast etc...

23. The officer in charge for the time being of any vessel or boat employed in the service of the Taxation 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.

Officer may haul vessel on to coast etc...

24. 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 goods in his possession or in his baggage.

Power to question persons

25. (1) if any officer shall have reasonable cause to suspect that any person has any taxable goods in his possession, the officer may detain and search such person.

Detention and search of suspected person

(2) No female shall be searched in pursuance of this regulation except by a female.

26. Any officer or any police officer may, upon reasonable suspicion, stop and search any vehicle for the purpose of ascertaining whether any taxable goods are contained therein and the driver of any vehicle shall stop and permit that search whenever required by such an officer.

Power to stop and search vehicles

27. Any officer or any police officer may, without warrant, arrest any person who he has reasonable ground to believe is concerned in the commission of any offence, under these Regulations.

Power to arrest

28. 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.

Detention of arrested person

Impounding
of document

29. The Commissioner may impound or retain any document 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 Commissioner, and such certified copy shall be received in all courts as evidence and be of equal validity with the original.

Commissioner
May require
further proof of
proper entry

30. The Commissioner may require from the owner of any taxable goods proof by declaration or by the production of documents, that the goods are owned as claimed and are properly described, valued or rated for tax and the Commissioner may refuse to deliver the goods or to pass any entry relating thereto pending such proof.

Translation of
foreign
documents

31. 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 Commissioner may require that an English translation of the document be made at the expense of the owner by such person as the Commissioner may approve or to be verified in such manner as the Commissioner may require.

Taxation
Samples

32. Samples of any goods under the control of the Commissioner may, for any purpose deemed necessary by the Commissioner, be taken, utilized and disposed of by him for the purpose of carrying into effect these Regulations.

Taxable
value of
damaged
goods

33. Where any penalty, fine or forfeiture, the amount of which is to be determined by the taxable value of any goods, is incurred under these Regulations, the taxable value shall not be reduced 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 committing or attempting to commit an offence against these Regulations.

PART 3 – GOODS AND SERVICES TAX ON LOCALLY MANUFACTURED GOODS AND ON SERVICES

Division 1 – Liability to Taxation

34. (1) Goods of the description specified in Column 1 of Part 1 & 2 of Schedule 1 manufactured in Seychelles shall be liable to tax.

Description
of goods and
services

(2) Services provided by the persons specified in Column 1 of Part 1 & 2 of Schedule 2 shall be liable to tax.

35. (1) the tax on goods manufactured in Seychelles shall be calculated on -

- (a) the relevant quantity of such goods specified in column 2 of Part 1 of Schedule 1, excluding item 8(8), at the rate specified in column 2 of Part 1 of Schedule 1; and/or
- (b) Payment received for such goods specified in column 1 of Part 2 of Schedule 1, including item 8(8) of Part 1 of that Schedule at the rate specified in column 2 of Schedule 1.

(2) The tax on services shall be calculated on the payments received for services or in cases of non receipt of payments at the time that the tax is due, tax shall be calculated on the fees charged for services at the rate specified in column 2 of Parts 1 and 2 of Schedule 2.

(3) For the purposes of these Regulations "payments received" and "fees charged" includes, subject to regulation 36(b), payments received for all matters, including sales connected with the services.

(4) Where in respect of taxable goods or taxable services, any consideration is paid or given otherwise than in cash, the money value of that consideration shall, for the purposes of these Regulations, be deemed to be payments received.

Tax on
services
Payable by
The person
providing
services

36. for avoidance of doubt -

- (a) The tax on services is payable out of the payments received for services by any person in respect of the services provided by that person or by any other person;
- (b) the definition of "payments received" in regulation 35(1)(b) and (3) also includes, except in relation to services listed in Part 2 of Schedule 2, and item 8(8) of Part 1 of Schedule 1 any payment received for tax in respect of the goods or services but does not include payments received for passenger service fee, departure tax or any other like charges; and

-
- (c) “Goods” referred to in Part 2 of Schedule 1 means all types of goods manufactured by that person unless specifically excluded.

Registration
And returns

37. (1) every person -

- (a) who on the commencement of these Regulations becomes liable to tax in respect of services or goods manufactured in Seychelles shall, within 15 days of the publication of these Regulations in the Gazette;
- (b) Who, after such commencement becomes liable to tax in respect of services or goods manufactured in Seychelles shall, within 15 days after the end of the month in which he becomes liable,

Register with the Commissioner.

(2) Any person registered with the Commissioner under regulation 38 (1) of the Trades Tax Regulations, 1997 is deemed to have complied with sub-regulation (1) of this regulation.

(3) For the purpose of assessing the tax on goods manufactured in Seychelles, other than goods produced in Seychelles, the manufacturer of those goods shall submit to the Commissioner in such form as may be provided by the Commissioner a true and accurate monthly return of the quantity and sales revenue of goods sold or otherwise disposed of or used by him within the month covered by the return and if no goods are sold or otherwise disposed of or used, a return to that effect.

(4) For the purpose of assessing the tax on goods manufactured in Seychelles, being goods produced in Seychelles, any person who purchases from the producer those goods for resale to any other person or to be used by the purchaser for processing or manufacture for the purposes of trade shall submit to the Commissioner in such form as may be provided by the Commissioner a true and accurate monthly return of the quantity and sales revenue of goods sold or used or otherwise disposed of by him within the month covered by the return and if no goods are sold or used or otherwise disposed of by him a return to that effect.

(5) For the purpose of assessing the tax on services the person providing the services shall submit to the Commissioner in such form as may be provided by the Commissioner a true and accurate monthly return of payments received, within the month covered by the return, for the services and if no payments are received a return to that effect.

(6) A return under sub-regulation (3), (4) or (5) shall be submitted to reach the Commissioner before the 21st day of the month following the month in respect of which the return is submitted and shall be accompanied by the amount of tax due for the period covered by the return.

(7) The Commissioner may, for reasons which he deems sufficient, permit a person to whom sub-regulation (3), (4) or (5) applies to furnish returns otherwise than monthly.

(8) The Commissioner may call for any particulars and information he may require for the assessment of the tax.

(9) A taxpayer may apply to the Commissioner to extend the time for the submission of returns under sub-regulation (3), (4) or (5) and the Commissioner may allow or reject the application.

Date tax due
and payable

38. (1) the tax is due -

- (a) On goods manufactured in Seychelles when the goods are sold, otherwise disposed of, resold or used, as the case may be;
- (b) on services when payment for the services is received
- (c) and in any case 90 days after the service has been rendered

(2) The tax -

- (a) On goods manufactured in Seychelles is payable on or before the 21st day of the month following the month in which the tax is due;
- (b) On services is payable on or before the 21st

day of the month following the month in which the tax is due.

Penalty and
Additional
Tax

39. If any tax remains unpaid after the time when it becomes payable under Regulation 38 a penalty of 10% of the tax due is payable and, in addition, additional tax shall be due and payable at the rate of 20 per centum per annum or part thereof, on the amount of tax unpaid, computed from that time but the Commissioner may, in any case, for reasons that he considers sufficient, remit the penalty or additional tax or part thereof.

Assessment

40. (1) The Commissioner shall, on the return and such other particulars and information submitted under regulation 37 (3), (4), (5) and (8), as the case may be, and on any other information in his possession assess the tax.

(2) If -

- (a) Any person makes default in submitting a return under regulation 37; or
- (b) The Commissioner is not satisfied with the return submitted by a person; or
- (c) The Commissioner has reason to believe that a person who has not submitted a return under regulation 37 is liable to payment of tax in respect of any goods manufactured in Seychelles or services,

The Commissioner may make an assessment to the best of his judgment.

(2) The Commissioner may serve a notice of assessment made in terms of this regulation on the taxpayer and the notice of assessment shall specify -

- (a) The sum on which the tax is payable, or at the discretion of the Commissioner, only the sum on which tax has not been paid;
- (b) The amount of tax which the Commissioner has determined is payable by the taxpayer;
- (c) The amounts of the penalty and additional tax for late payment of tax due;

-
- (d) The period covered by the notice;
 - (e) The date of issue of the notice; and
 - (f) The date allowed for payment of the amount outstanding shown in the notice.

(4) Where the Commissioner issues a notice of assessment under sub-regulation (3), the taxpayer shall not be liable to additional tax for late payment under regulation 39 from the date of issue of the notice to the date allowed for payment appearing in the notice.

(5) A taxpayer who has been served with a notice of assessment under sub-regulation (3) may object to the assessment in the manner provided in Division 2 of this Part.

(6) The production of a notice of assessment served under sub-regulation (3), or of a document under the hand of the Commissioner purporting to be a copy of that notice, is evidence that the amount of tax, penalty and additional tax specified in the notice became due and payable over the period specified in the notice.

Amendment of
assessment

41.(1) Subject to this regulation, the Commissioner may, at any time amend any assessment by making such alterations therein or additions thereto as he thinks necessary, notwithstanding that tax may have been paid in respect of the assessment.

(2) Where a taxpayer has not made to the Commissioner a full and true disclosure of all the material facts necessary for his assessment, and there has been an avoidance of tax, the Commissioner may –

- (a) where he is of the opinion that the avoidance of tax is due to fraud or evasion, at any time; or
- (b) In any other case, within six years from the date when the notice of assessment was issued in accordance with regulation 40

Amend the assessment by making such alterations therein or additions thereto as he thinks necessary to correct the assessment.

(3) Where a taxpayer has made to the Commissioner a full and true disclosure of all the material facts necessary for his assessment, and an assessment is made after that disclosure no amendment of the assessment increasing the liability of the taxpayer in any particular shall be made after the expiration of three years from the end of the year in which the assessment was made.

(4) Subject to subsection (6), no amendment effecting a reduction in the liability of a taxpayer under an assessment shall be made after the expiration of three years from the end of the year in which the assessment was made.

(5) Where an assessment has, under this regulation, been amended in any particular, the Commissioner may, within three years from the end of the year in which the amended assessment was made, make in or in respect of that particular, such further amendment as, in his opinion, is necessary to effect such reduction in the liability of the taxpayer under the assessment as is just.

(6) Where an application for an amendment in his assessment is made by a taxpayer within three years from the end of the year in which the assessment was made, and the taxpayer has supplied to the Commissioner within that period all information needed by the Commissioner for the purpose of deciding the application, the Commissioner may amend the assessment notwithstanding that at the time of amendment the period referred to in subsection (4) has elapsed.

(7) Nothing contained in this regulation shall prevent the amendment of any assessment in order to give effect to the decision upon any appeal, or its amendment by way of reduction in pursuance of an objection made by a taxpayer pending any appeal.

(8) Except as otherwise provided every amended assessment shall be an assessment for the purpose of these Regulations.

Division 2 – Objections and Appeals

42.(1) Subject to sub-regulation (2), a taxpayer dissatisfied with an assessment made under regulation 40 may, within sixty days of the date of issue of the notice of assessment,

Objections

serve on the Commissioner an objection in writing against the assessment stating fully and in detail the grounds for his objection.

(2) Where the Commissioner has amended an assessment under regulation 41 the taxpayer shall have no further right of objection than he would have had if the amendment had not been made, except to the extent that by reason of the amendment a fresh liability in respect of any particular is imposed on him or an existing liability in respect of any particular is increased.

(3) Where a taxpayer has furnished a return, he may, within sixty days of the date of the receipt of the return by the Commissioner, serve on the Commissioner an objection in writing against the sum disclosed in that return for the assessment of the tax stating fully and in detail the grounds for his objection.

43. The Commissioner shall consider the objection made under regulation 42 and may either disallow it, or allow it either wholly or in part, and shall serve the taxpayer with written notice of his decision.

Decision of
Commissioner

Application
for appeal

44.(1) A taxpayer dissatisfied with the decision of the Commissioner made under regulation 43 may, within sixty days after the date of service of the written notice of the decision, request the Commissioner, in writing, to treat his objection made under regulation 42 as an appeal and forward it to the Supreme Court.

(2) A request made under sub-regulation (1) shall be accompanied by a fee of R1, 000 in respect of each separate assessment.

(3) The fee shall be refunded to the taxpayer if the assessment is reduced either by amendment or as a result of the decision of the Supreme Court.

Reference to
Court

45.(1) The Commissioner shall within ninety days after receiving the taxpayer's request deliver to the Supreme Court a submission setting out his reasons both on facts and on law in support of his decision to disallow the taxpayer's objection and forthwith serve a copy of the submission on the taxpayer or his authorized agent.

(2) The taxpayer shall within sixty days after receiving a copy of the Commissioner's submission deliver to the Supreme Court a written defence of his objection and forthwith serve a copy of the defence on the Commissioner.

(3) The Commissioner may, within thirty days after receiving a copy of the taxpayer's defence, deliver to the Supreme Court a written reply to the taxpayer's defence and forthwith serve a copy of the written reply on the taxpayer or his authorized agent.

(4) The Supreme Court shall consider the appeal and may require the parties to the dispute to appear before it to be examined in relation to matters pertaining to the appeal.

Grounds of objection and burden of proof

- 44 -
- 46.** on any appeal to the Supreme Court under regulation
- (a) The taxpayer shall be limited to the grounds stated in his objection made under regulation 42; and
 - (b) The burden of proving that the assessment is excessive shall lie upon the taxpayer.

47. If the assessment has been reduced by the Commissioner after considering the objection made by a taxpayer under regulation 42, the reduced assessment shall be the assessment to be dealt with on appeal.

Reduced assessment

48 The Supreme Court may make such order as it thinks fit in relation to the appeal and by such order may confirm, reduce, increase or vary the assessment.

Order of Court

49. The Commissioner or the taxpayer may, with leave of the Court of Appeal, appeal to the Court of Appeal against an order made under regulation 48.

Appeal to Court of Appeal

50. Where the Commissioner or taxpayer fails to observe the time limits specified in regulation 45(1) or (2) -

Failure to observe time limit

- (a) On failure by the Commissioner, the appeal shall be deemed to have been determined in the taxpayer's favour; or
- (b) On failure by the taxpayer, the appeal shall be deemed to have been withdrawn.

51. The fact that an objection under regulation 42 or an appeal under regulation 45 or 49 is pending shall not interfere with or affect the assessment which is the subject of such objection or appeal and the tax may be recovered on the assessment as if no such objection or appeal were pending.

Pending
appeal not
to delay
payment
of tax

Division 3 - Collection and Recovery of Tax

52. The Commissioner may in any case,

Extension
of time for
payment
of tax

- (a) Grant extension of time for payment of the tax;
- (b) Permit payment of the tax to be made by such instalments, with or without any penalty or additional tax, within such time as he considers the circumstances warrant, and
 - (i) In the case of paragraph (a), notwithstanding regulation 38, the tax shall be payable on the date specified by the Commissioner; and
 - (ii) in the case of paragraph (b), the taxpayer shall pay the tax, penalty and additional tax, if imposed, accordingly and if he fails to pay any instalment within the time allowed all outstanding tax together with any penalty and additional tax which has then accrued shall become payable from the date of default.

Persons
leaving
Seychelles

53.(1) Where the Commissioner has reason to believe that a person liable to pay tax may leave Seychelles before the date on which the tax is due and payable, the Commissioner may serve on the person a notice requiring immediate payment of the amount of tax that the Commissioner believes the person would be liable to pay or is liable to pay if the time for payment had arrived, and the person shall pay to the Commissioner the amount specified in the notice forthwith, but in any event before the person leaves Seychelles.

(2) Where the Commissioner is of the opinion that a person may leave Seychelles without paying tax that he would be liable to pay or is liable to pay if the time for payment had arrived, the Commissioner may apply to the Supreme Court for, and the Court may issue, an order preventing the person from leaving Seychelles without paying or providing security to the satisfaction of the Commissioner for the payment of the tax.

(3) An application under sub-regulation (2) shall be made to a Judge in Chambers and be accompanied by an affidavit in support disclosing sufficient material to satisfy the Judge that it is necessary to make an order preventing the person named in the application from leaving Seychelles.

(4) The Commissioner of Police or the Director General of Immigration or both shall, on receipt of an order of the court under sub regulation (2), take or cause to be taken by any police or immigration officer, such measures as may be necessary to comply with the order including the use of such force as may be necessary, and the seizure, removal or retention of any passport, certificate of identity or other travel document relating to the person named in the order and of any other document authorizing the person to leave Seychelles.

(5) The Commissioner shall serve on the person named in the order, a notice of the issue of the order but the non-receipt of the notice shall not invalidate any proceedings under this regulation.

(6) Production to an immigration officer or to a police officer in charge of a police station of a certificate signed by the Commissioner stating that the tax has been paid or that security has been furnished for payment of the tax shall, subject to all immigration and other requirements being fulfilled, be sufficient authority for allowing the person named in an order issued under sub-regulation (2) to leave Seychelles.

(7) Any person who, knowing that an order made by the Supreme Court has been issued under this regulation for the prevention of his departure from Seychelles, leaves or attempts to leave Seychelles without paying tax or furnishing security to the satisfaction of the Commissioner for payment of tax is guilty of an offence punishable with a fine of not less than R10, 000 and may be arrested without warrant by any police or immigration officer.

(8) No civil or criminal proceedings shall be instituted or maintained against the Government, the Commissioner, the Commissioner of Police, the Director General of Immigration or any other officer, police or immigration officer in respect of anything lawfully done under the authority of this regulation.

(9) Every airline company or shipping company or agent thereof, shall, if so requested by the Commissioner, furnish him with a list of passengers due to leave Seychelles by air or by sea, as the case may be.

(10) Every person who fails to comply with a request made by the Commissioner under sub-regulation (9) is guilty of an offence and is liable on conviction to a fine not less than of R10,000.

(11) In this regulation and in regulations 54, 55, and 56 "tax" includes additional tax payable under regulation 72 and additional tax and penalty payable under regulation 39.

Tax a debt
due to the
Government

54. Tax when it becomes due shall be a debt due to the Government payable to the Commissioner in the manner specified in these Regulations and at the place approved by the Commissioner.

Recovery
of Tax

55. (1) any tax unpaid may be sued for and recovered in any court of competent jurisdiction by the Commissioner suing in his official name or by the Attorney-General suing on behalf of the Government.

(2) In an action for the recovery of tax a copy of a notice of assessment served under regulation 40 (3) shall be received as evidence that the tax is due and payable and the court before which proceedings are brought shall not entertain any plea that the tax assessed is not properly assessed or that the assessment is the subject of an objection or appeal.

Substituted
service

56. If a taxpayer -

(a) is absent from Seychelles and does not have, to the knowledge of the Commissioner after reasonable inquiry in that behalf, an attorney or agent in Seychelles on whom service of process can be effected; or

(B) cannot, after reasonable inquiry, be found, service of that process in proceedings against the taxpayer for recovery of tax may, without leave of the court, be effected on him by posting the process or a sealed copy thereof in a letter addressed to him at his last known place of business or abode in Seychelles and service shall be deemed to have been effected on the date on which the process would in the normal course of post have been delivered.

57. (1) where a taxpayer dies without paying to the Commissioner the tax due from him the provisions of this regulation shall apply.

Deceased
taxpayer

(2) The executor or administrator of the estate of the deceased taxpayer referred to in sub-regulation (1) -

- (a) shall, within fourteen days after he becomes vested with the estate of the deceased taxpayer, notify the Commissioner of his appointment;
- (b) shall comply with the provisions of these Regulations with respect to the submission of returns and the payment of tax, penalty or additional tax, in relation to taxable goods or taxable services of the deceased taxpayer on which no tax has been paid; and
- (c) Shall not, without leave of the Commissioner, distribute any asset under his control until he has been notified by the Commissioner that the tax, penalty and additional tax chargeable against the estate of the deceased taxpayer have been paid.

(3) The Commissioner shall have the same powers and remedies against the executor or administrator of the estate of a deceased taxpayer referred to in sub-regulation (1) as he would have had against the deceased if he were alive.

(4) Where the estate of a deceased taxpayer to which this regulation applies has been distributed before the Commissioner has issued a notice to the effect that all tax, penalty

and additional tax chargeable against the estate have been paid the following persons shall be liable for any unpaid tax -

- (a) Any heir accepting the succession simply or under benefit of inventory;
- (b) The surviving spouse;
- (c) The universal legatee;
- (d) The testamentary executor, including any person who takes possession of the property of the deceased;
- (e) legatees or donees where there is no person falling under paragraphs (a) to (d);

and the Commissioner shall have the same powers and remedies against any of these persons as he would have had against the deceased if the deceased were still alive but the liability of any of these persons for the payment of the tax due by a deceased taxpayer's estate shall not exceed the total value of the net assets of the deceased's estate distributed to any of them.

(5) If an executor or administrator fails to comply with this regulation he is, in addition to any remedies which the Commissioner may have against him under this regulation, guilty of an offence and is liable on conviction to a fine of not less than R5, 000.

Trustees to
notify
Commissioner
upon
appointment

58. (1) every person, who for purposes of this regulation is herein called "the trustee", who is -

- (a) a trustee in bankruptcy, assignee or other like person of any part of a business the goods of which or the services of which are liable to tax;
- (b) A liquidator of the business;
- (c) A receiver or manager appointed in respect of any assets of the business;

-
- (d) An agent who has been required by an owner of the business to wind up the business or realize the assets of the owner,

shall within fourteen days after he has been appointed as in (a), (b) or (c) or has been required by the owner of the business as in (d), give notice in writing of his appointment or of the fact that he has been required to wind up the business or realize the assets of the business, as the case may be, to the Commissioner.

(2) The Commissioner shall, as soon as practicable after receiving a notice under sub-regulation (1), notify the trustee of the amount which appears to the Commissioner to be sufficient to provide for any tax, penalty and additional tax which is or will become payable by the owner of the business.

(3) The trustee shall not without leave of the Commissioner part with any assets under his control until he has been notified by the Commissioner under sub-regulation (2) and, subject to sub-regulation (5), until he has paid any amount of tax, penalty and additional tax due by the business.

(4) If the trustee fails to comply with this regulation he is, to the extent of the value of the assets which were under his control, personally liable to pay the tax, penalty and additional tax due and payable by the owner of the business and he is further guilty of an offence and liable on conviction to a fine of not less than R5, 000.

(5) Where the assets of the business being wound up are insufficient to pay the costs, charges and expenses incurred by the trustee and the creditors of that business whose debts rank in priority to the costs, charges and expenses also agree, the Commissioner may permit the costs, charges and expenses which, in the opinion of the Commissioner have been reasonably incurred by the trustee, including a reasonable amount as the remuneration of the trustee, to be paid before the payment of any amount due as tax, penalty and additional tax by that business.

59.(1) The Commissioner may, at any time, or from time to time by notice in writing, a copy of which shall be forwarded to the taxpayer at his last place of address known to the Commissioner, require -

Commissioner
may collect tax
from person
owing money to
taxpayer

-
- (a) any person by whom any money is due or accruing or may become due to a taxpayer;
 - (b) any person who holds or may subsequently hold money for or on account of a taxpayer;
 - (c) any person who holds or may subsequently hold money on account of some other person for payment to a taxpayer; or
 - (d) any person having authority from some other person to pay money to a taxpayer

to pay to the Commissioner, either upon the money becoming due or being held, or at or within a time specified in the notice but not being a time before the money becomes due or is held -

- (i) Such portion of the money as is sufficient to pay the amount due by the taxpayer in respect of any tax, Penalty and any additional tax, or the whole of the money when it is equal to or less than that amount;
- (ii) Such amount as is specified in the notice out of each of any payments which the person so notified becomes liable from time to time to make to the taxpayer until the amount due by the taxpayer in respect of any tax, penalty and any additional tax is satisfied,

And may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(2) Where a person served with a notice under sub-regulation (1) fails to comply with the notice in accordance with paragraph (i) or paragraph (ii) of the sub-regulation he is, in addition to any penalty for which he may be liable under these Regulations, also liable for the amount which he has failed to pay to the Commissioner.

(3) The Commissioner shall apply any amount recovered under sub-regulation (1) in or towards payment of the tax, penalty and additional tax payable by the taxpayer.

(4) Any person who fails to comply with the requirement of any notice under this regulation is guilty of an offence and, in addition to any penalty for which he may be liable under this regulation, is liable on conviction to a fine of not less than R5, 000.

(5) Any person making any payment to the Commissioner in pursuance of sub-regulation (1) shall be deemed to have been acting under the authority of the taxpayer and of all other persons concerned and is hereby indemnified in respect of such payment.

(6) Any notice to be given under this regulation to the Government may be served upon the head of the Ministry or Department involved and any notice so served shall be deemed to have been served upon the Government.

(7) In this regulation "tax" includes any judgment debt and costs in respect of tax.

60. (1) where there has been an overpayment of tax the Commissioner may apply the overpayment in satisfaction of any other tax owing by the taxpayer and may refund any credit then remaining.

Refund of
overpayment
and allowance
of credit

(2) Where, in respect of tax paid on goods manufactured in Seychelles, the Commissioner is satisfied that the sales revenue on which tax has been calculated is not recoverable by the taxpayer, the Commissioner may allow credit in a future assessment for the amount of tax paid in respect of the revenue not recovered but the Commissioner may assess tax on any such revenue subsequently recovered.

Division 4 - Miscellaneous

61.(1) Every company carrying on a business in Seychelles of dealing in goods or providing services liable to tax shall at all times, unless exempted by the Commissioner, be represented for the purposes of these Regulations by a public officer being a person residing in Seychelles and appointed by the company or by its authorized agent or attorney.

Public
Officer of
company

(2) With respect to every such company and public officer the following provisions shall apply –

- (a) the company shall appoint a public officer within three months after the commencement of these Regulations or where the company commences to carry on business or derives income in Seychelles after the commencement of these Regulations, within three months after it commences business or derives income from that business;
- (b) The company shall keep the office of the public officer constantly filled;
- (c) no appointment of a public officer shall be deemed to be made until after notice thereof in writing, specifying the name of the officer and an address for service upon him, has been given to the Commissioner;
- (d) if the company fails to appoint a public officer when and as often as such appointment becomes necessary, it is guilty of an offence and on conviction is liable to a fine of not less than R5,000 and to a further fine of R20 for every day during which the failure continues;
- (e) service of any document at the address for service, or on the public officer of the company, shall be sufficient service upon the company for all the purposes of these Regulations and if at any time there is no public officer, then service upon any person acting or appearing to the Commissioner to act in the business of the company shall be sufficient;
- (f) The public officer shall be answerable for the doing of all things required to be done by the company under these Regulations, and in case of default, is liable to the same penalties;
- (g) everything done by the public officer which he is required to do in his representative capacity

shall be deemed to have been done by the company and the absence or non-appointment of a public officer shall not excuse the company from the necessity of complying with any of the provisions of these Regulations, or from any penalty for failure to comply therewith but the company shall be liable to appoint a public officer;

- (h) Any notice given to or requisition made upon the public officer shall be deemed to be given or made upon the company;
- (i) Any proceedings under these Regulations taken against the public officer shall be deemed to have been taken against the company, and the company shall be liable jointly with the public officer for any penalty imposed upon him; and
- (j) notwithstanding anything contained in this regulation, and without in any way limiting, altering or transferring the liability of the public officer of a company, every notice, process or proceeding which under these Regulations may be given to, served upon or taken against the company or its public officer may, if the Commissioner thinks fit, be given to, served upon or taken against any director, secretary or other officer of the company or any attorney or agent of the company and the director, secretary, officer, attorney or agent shall have the same liability in respect of that notice, process or proceeding as the company or public officer would have had if it had been given to, served upon, or taken against the company or public officer.

62. Where any revenue derived or received by an owner or proprietor of a business dealing in goods or providing services liable to tax, from that business is paid into the account of that owner or proprietor with a banker in Seychelles and that owner or proprietor is out of Seychelles, the Commissioner may by notice in writing to the banker, appoint him to be the owner's or proprietor's agent in respect of the money so paid and so long as the owner or

Banker as agent
Of absent
account holder

proprietor has an account with the bank, the bank shall be the owner's or proprietor's agent.

Recovery of
tax paid on
behalf of
another
person

63. Every person who in pursuance of these Regulations pays any tax for or on behalf of any other person may recover the amount paid as the tax from that person as a debt, together with the costs of recovery, in any court of competent jurisdiction or may retain or deduct the amount out of any money in his hands payable to that other person.

Joint and
several
liabilities

64. Where two or more persons are jointly liable to pay tax they shall each be jointly and severally liable for the whole tax.

Contracts
to evade
tax void

65. Every contract, agreement or arrangement made or entered into orally or in writing, whether before or after the commencement of these Regulations, shall so far as it has or purports to have the purpose or effect of, in any way, directly or indirectly -

- (a) Altering the incidence of the tax;
- (b) Relieving any person from liability to pay the tax or to submit any return;
- (c) Defeating any duty or liability imposed on any person by these Regulations; or
- (d) Preventing the operation of these Regulations in any respect,

be void, as against the Commissioner, or in regard to any proceeding under these Regulations, but without prejudice to such validity as it may have in any other respect or for any other purpose.

Accounts
and records

66.(1) every person liable to the tax shall keep in Seychelles records and books of account in such form and containing such information as will enable his liability to pay the tax to be readily ascertained.

(2) Every person required by this regulation to keep records and books of account shall retain every record or book of account and every account, voucher or other record necessary to verify the record or book of account for a period of seven years

after the completion of the transaction to which they relate or such shorter period as the Commissioner may in writing authorize.

(3) The Commissioner may for the purposes of these Regulations require a person to keep such records and books of account as he may specify and that person shall keep records and books of account so specified.

67.(1) The Commissioner may by notice in writing require any person, whether a taxpayer or not, including any person employed in or in connection with any public body -

Commissioner
may require
information
and evidence

- (a) To furnish him with such information as he may require; and
- (b) To attend and give evidence before him, or before any officer authorized by him in that behalf,

concerning that person's or any other person's liability to tax on taxable goods or taxable services and may require that person to produce all books, documents and other papers in his custody or under his control relating thereto.

(2) The Commissioner may require the information or evidence to be given on oath and either orally or in writing, and for that purpose he or the officer authorized by him may administer an oath.

68. In any case where it is shown to the satisfaction of the Minister -

Release or
Waiver of tax
By Minister

- (a) That a taxpayer has suffered such a loss or is in such circumstances; or
- (b) That owing to the death of a person, who, if he had lived, would have been liable to pay tax, the dependents of that person are in such circumstances;

That the exaction of the full amount of tax will entail serious hardship, he may release the taxpayer or the executor or administrator of the estate of the deceased person, as the case may be, wholly or in part from his liability.

Division 5 - Penal Provisions

Offences relating to Returns etc.

- 69.** (1) any person who fails to submit -
- (a) A return in accordance with regulation 37(3), (4), (5), (6) or (7);
 - (b) The particulars and information required under regulation 37 (8),

Is guilty of an offence and on conviction is liable to a fine of R5, 000 and an imprisonment for 6 months.

(2) Any person who orally or in writing or in any return submitted under regulation 37 (3), (4), (5), (6) or (7) makes any statement which he knows to be false in any material particular is guilty of an offence and on conviction is liable to a fine of not less than R20,000 and imprisonment for 2 years.

(3) Any person who contravenes regulation 37 (1) is guilty of an offence and on conviction is liable to a fine of not less than R5, 000 and imprisonment for 2 years.

(4) Any person who aids, abets, counsels, incites, conspires with, or induces any other person to commit any offence described in sub-regulation (1) or (2) is guilty of an offence and on conviction is liable to a fine of not less than R5,000 and to imprisonment for 6 months.

(5) Any person who contravenes regulation 65 is guilty of an offence and is liable to a fine of not less than R5, 000 and to imprisonment for 3 months.

Failure to comply with Commissioner's requests etc...

- 70.** Any person who -
- (a) Fails to produce any book, document or other paper when requested to do so by the Commissioner or an officer authorized by the Commissioner;
 - (b) fails to attend before the Commissioner or an officer authorized by the Commissioner, when required to do so;

-
- (c) having attended before the Commissioner or an officer authorized by the Commissioner, fails or refuses to be sworn or refuses to give evidence or answer questions; or
 - (d) Fails to comply with any requirement imposed by the Commissioner or by an officer authorized by the Commissioner

is guilty of an offence and on conviction is liable to a fine of not less than R5, 000.

71. Upon the conviction of any person for an offence under these Regulations the court may, in addition to any sentence it may impose, order the convicted person to do, within the time specified in the order, the act which he has failed or refused or neglected to do and if that person fails to comply with the order he is guilty of an offence and on conviction is liable to a fine of not less than R5,000 and not more than R10,000 and for each day on which he fails to comply with the order to a further fine of R500.

Court order to
comply with
Regulations

72. (1) Subject to sub-regulation (4), a taxpayer who omits from his return any sum liable to tax shall be liable to pay as additional tax an amount equal to double the difference between the tax properly payable by him and the tax that would be payable if it were assessed upon the basis of the return submitted by him, or the amount of R500 whichever is the greater.

Additional tax

(2) Subject to sub regulation (4), a taxpayer who fails to submit or furnish, as and when required by these Regulations or by the Commissioner, any return or information in relation to any matter affecting either his liability to tax or the amount of the tax, is liable to pay as additional tax an amount equal to the tax assessable to him or the amount of R250 whichever is the greater.

(3) The Commissioner may in any case, for reasons which he considers sufficient, remit the additional tax, or any part thereof, imposed under this regulation.

(4) If in any case in which a taxpayer is liable to pay additional tax under this regulation a prosecution instituted under regulation 69, 70, or 71 is commenced, the additional tax shall not be payable unless and until the prosecution is withdrawn.

Obstructing
officers

73. Any person who obstructs or hinders any officer performing his functions under these Regulations is guilty of an offence and on conviction is liable a fine of not less than R5, 000 and to imprisonment for 2 years.

Penalties not
to relieve
persons from
tax

74. The payment of a penalty under these Regulations shall not relieve any person from liability to assessment and payment of any tax for which he would otherwise be liable.

Jointly and
severally
liable

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

Offences not
specifically
provided for

76. 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 not less than R.10,000 and imprisonment for 12 months.

PART 4 – GOODS AND SERVICES TAX ON IMPORTED GOODS

Division 1 - Payment and Computation of Tax

Goods
imported
Into Seychelles

77. In accordance with the provisions of section 4 of the Good and Services Tax Act, goods imported into Seychelles shall be liable to tax.

Rates

78. The tax on goods imported into Seychelles shall be calculated on the taxable value of the goods at the rate specified in column 2 of Schedule 3.

Documents
&
Assessments
of tax on
imported
goods

79.(1) For the purpose of assessing the tax on goods imported into Seychelles, the importer of the goods shall submit to the Commissioner in such form as may be provided by the Commissioner a true and accurate statement of the taxable value of the goods.

(2) The statement under sub-regulation (1) shall be accompanied -

- (a) By the documents specified in regulation 119;

(b) Unless goods are being entered for warehousing, transshipment or re-export or are exempt from tax, by a statement of the amount of tax due on the goods.

(3) The Commissioner shall not release any goods imported into Seychelles and liable to tax until

(a) The tax thereon has been shown to have been paid; or

(b) The Commissioner has authorized the Comptroller to release the goods on security or deposit of money being furnished or made to the satisfaction of the Commissioner for the payment of the tax.

(4) For the purposes of the levy and assessment of tax the Commissioner may -

(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;

(b) in the case of goods which have been warehoused in a bonded warehouse and subsequently removed for home use, the Commissioner 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.

(5) The Commissioner may call for any particulars and information he may require for the assessment of the tax.

(6) The Commissioner 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

80.(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

81.(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 Taxation 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 140 and 152 and liable to tax under regulation 125 on such disposal, the rate of tax applicable hereto 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 125, 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.

82. 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.

Derelict
goods
taxable

83.(1) 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 Commissioner that the goods are not landed or disposed of in Seychelles.

Payment of
tax on
manifested
goods

(2) The liability to pay the tax due under sub-regulation (1) shall rest with the Master of the ship or aircraft.

84. All taxable goods imported through the Post Office shall be charged with tax and any officer accompanied by an officer of the Post Office shall have the power -

Taxable
goods
imported by
post

- (a) To open any parcel in the presence of the owner;
- (b) To list the contents of the parcel;
- (c) To reseal the parcel after examination.

85. (1) Where any goods liable to tax are imported free of tax and subsequently become liable to tax, the taxable value of the goods is the value realized by a sale of the goods or where the Commissioner is of the opinion that the sale value does not reflect the true value, the value determined by the Commissioner for calculation of tax.

Value of
goods sold

(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 125 the taxable value of the goods for the purposes of that regulation shall, in the case of a sale, be the value realized by the sale or where the Commissioner is of the opinion that the sale value does not reflect the true value, the value determined by the Commissioner for the calculation of tax and, in the case of an assignment or application

for other purposes, be the value determined by the Commissioner for the calculation of tax.

Taxes
recovered as
debt to
Government

86. 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 Commissioner or in proceedings by the Attorney General suing on behalf of the Government.

Division 2 – Examination, Entries and Securities

Rights of
examination

87. (1) The Commissioner shall have the right to examine all goods subject to the control of the Director General of Customs.

(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.

Liability of
person entrusted
with possession
etc of taxable
goods

88. 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 Director General of Customs.

- (a) Fails to keep those goods safely; or
- (b) When so requested by the Commissioner, does not account for those goods to the satisfaction of the Commissioner,

That person shall on demand by the Commissioner, 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.

89. Entries in the form prescribed by notice by the Commissioner shall be made and passed for all goods imported into Seychelles:

Entries

Provided that goods being the personal baggage of passengers in any aircraft or ship may, subject to any condition as the Commissioner may by notice impose, be imported or exported without entry.

90. Entries of imported or exported goods shall be made by delivery of the completed forms of entries by the importer or exporter to the Commissioner, and any person making any entry shall, if so required by the Commissioner, answer questions relating to the goods referred to in the entries.

Making of entry

91. Entries shall be passed by the Commissioner 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 for dealing with the goods in accordance with the entry.

Passing of entries

92. 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:

Type of security

Provided, that in each case the security shall be approved by the Commissioner.

93. Where security is required for any particular purpose, the security may, by authority of the Commissioner, be accepted to cover all transactions for such time and for such amount as the Commissioner may approve.

General security

94. All bonds given under Regulation 92 may, after the expiration of 3 years 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 Commissioner

Cancellation of security

Fresh security

95. If the Commissioner 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

96. The forms of security provided to the Commissioner shall be security 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 proceedings

97. Where any security is given to the Commissioner under these Regulations, the production thereof without further proof, in any proceedings in which the security is sued upon by the Commissioner shall entitle the Commissioner to judgment 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.

Entries to specify certain matters

98. All entries in respect of imported goods shall specify whether they are -

(a) for home use;

(b) for warehousing; or

(c) for transshipment.

Provisional entry

99. Where the importer of any goods is unable immediately to supply the full particulars required for making an entry and makes a declaration to that effect before the Commissioner either the Commissioner may authorize him to make a provisional entry, and he shall then pay the tax as assessed by the Commissioner, or the Commissioner may refuse to release the goods.

Complete entry

100. (1) Within 3 months, or such longer period as the Commissioner may permit, from the passing of a provisional entry the importer of the goods shall make a complete entry thereof.

(2) A complete entry of the goods included in a provisional entry shall be made as a supplement to the provisional entry.

(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 Commissioner shall have the power to make a final assessment.

101.(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

Entry and default in entry

other approved person to the Government Warehouse to be detained there until due entry has been made, or the goods confiscated by the Commissioner.

(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 Commissioner:

Provided that in case of necessity, the Commissioner may order the confiscation of any such goods at any time during such period on due notice being given to the parties concerned.

102. (1) Goods confiscated or taken possession of by the Commissioner under regulation 101 shall be disposed of in accordance with directions given by the Principal Secretary.

Disposal of
confiscated
goods

(2) Notwithstanding 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.

(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.

Commissioner
to have access
to warehouse

103. The Commissioner shall have access at all hours of the day and night to every part of any warehouse, and shall have the 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

104. No compensation shall be paid by Government to any importer of any goods by reason of any damage occasioned thereto by access having had under regulation 103.

Re-examination
Of goods

105 Warehoused goods may be re-gauged, re-measured, re-weighed or examined by an officer either by direction of the Commissioner proprio motu, or at the request and expense of owner; and tax on the goods shall be payable according to the result, unless the Commissioner is of the opinion that any loss shown is excessive, in which case the tax shall be paid on the

original entry with any reduction which the Commissioner may deem fit to allow:

Provided, that no allowance shall be made for any deficiency on wines or spirits in bottles or casks.

Revaluation

106. 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 Commissioner is satisfied that the deterioration is due to accidental causes.

Commissioner may remit tax

107. The Commissioner may remit any tax in respect of:-

- a) refuse, damaged or surplus goods destroyed pursuant to regulation 163 of the Customs Management Regulations 2006; or
- b) any warehoused goods destroyed by the Director General of Customs in accordance with regulation 164 of the Customs Management Regulations, 2006.

Division 3 - Exportation of Goods Imported into Seychelles for Export and Clearance of Aircraft and Ships

108. This Division applies to goods imported into Seychelles for export.

Application of this Division

109. 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 Commissioner may determine after the clearance of the aircraft or ship.

Short shipped Goods

110. The Commissioner may require the owner to produce documents for any goods entered for export, and in the case of goods subject to the control of Customs Division, the Commissioner 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.

Production of documents or security

111. The master of every aircraft or ship shall after clearance -

Missing goods to be accounted for

- (a) On demand by an officer produce the certificate of clearance; and
- (b) Account to the satisfaction of the Commissioner for any goods specified or referred to in the outward manifest and not on board his aircraft or ship.

Division 4 - Aircraft's Stores and Fuel and Ship's Stores and Fuel

112. (1) An officer may, on boarding an aircraft or ship, seal up any taxable 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.

Stores

(2) Such seal shall not be broken or disturbed except with the permission of the Commissioner while the aircraft or ship remains in the airport or port.

(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 not less than 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.

Entry of stores

113. Aircraft's stores and ship's stores which are unshipped or unloaded with the consent of the Commissioner shall be entered -

- (a) For home use
- (b) For warehousing; or
- (c) For transshipment to another aircraft or ship.

Stores may be taken free of tax

114. 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

115. (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 of the Customs Management Regulations 2006 is, in the opinion of the Commissioner, in excess of the amount which should normally be required for the purpose of the application, the Commissioner 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

116. 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 Commissioner 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.

117. 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.

Stores under seal

118. 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 willfully 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 not less than R20,000 or treble the value of the goods, whichever is the greater.

Penalty for breaking seal

Division 5 - Documents, Refunds, Remissions, Sale and Disposal of Tax Free Goods and Disputes

119. (1) With the Bill of Entry there shall be delivered to the Commissioner, if he shall so require, the original invoices, bills of lading, bills of parcels, policies of insurance, bank payments,

Delivery of invoices and other documents

packing lists, letters and other documents with entry 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.

(2) Invoices required under sub-regulation (1) shall be submitted in duplicate and one copy shall be retained by the Commissioner.

(3) The Commissioner may refuse to accept any invoice or certificate which does not satisfy the requirements of this regulation.

(4) Bills of lading shall give the freight charges.

120. (1) Where information has been received by the Commissioner 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 illegally dealt with any goods, or where any goods have been seized or detained, the importer shall, immediately upon being requested to do so by the Commissioner, 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 Commissioner, and permit him to make copies of, or take 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.

Powers of
Commissioner
with regard to
invoices etc.

(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 Commissioner on demand.

(3) Any person who refuses or neglects to comply with a request of the Commissioner 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 not less than R5,000.

Procedure on
under valuation
of goods liable
to tax

121. (1) Where, upon examination of goods liable to tax, by a custom officer it appears to that custom officer that the goods

are not valued according to their true value at the time and place of importation, the Commissioner 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 Commissioner, 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 Commissioner, 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 Commissioner what is the true value of such goods 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 Commissioner shall be final.

(3) This regulation shall not apply in cases where the Commissioner is of the opinion that any evasion of the provisions of these Regulations has been committed or attempted.

Abatements, Remissions and Refunds

122. Where goods have been damaged, pilfered, short-shipped, lost or destroyed during the voyage or whilst under the control of the Taxation Division or where tax has been paid

Refunds

through an error of fact or an erroneous construction of the law, the Commissioner may make a refund, rebate or remission of tax, as the case may be, to the owner of the goods.

123. (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 -

Claims
and
refunds

- (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 Commissioner 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, short-shipped, lost or destroyed during the voyage or whilst under the control of the Taxation Division, no repayment of such tax or charge or of any portion thereof shall be made by the Commissioner 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 Taxation Division by an officer of the Taxation Division appointed for this purpose by the Commissioner.

(2) No claim for repayment of tax shall be entertained by the Commissioner 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 Commissioner within 3 years from the date of the short-levy or of the refund.

Sale or Disposal of Tax Free Goods

Sale of
Government
and certain
other goods

124.(1) All goods which have been imported free or partly 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 85, unless the approval of the Minister has been obtained for the sale or disposal of such goods without being liable to or being charged with the tax.

(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 Commissioner with particulars of the sale or disposal thereof and pay to the Commissioner, the tax which may be due thereon.

125. (1) Whenever any goods upon which the whole or any part of the 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 taxable value of the goods as determined under regulation 85 or any balance thereof remaining due but for the remission or refund shall become immediately payable.

Circumstances
in which tax is
to be brought to
account on
goods exempted
from tax, or on
goods on which
tax has been
remitted or
refunded

(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 taxable value of the goods as determined under regulation 85 shall become immediately payable.

(3) The Commissioner 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.

Disputes as to Tax

126. (1) If any dispute arises as to the amount or rate of tax payable in respect of any goods imported or as to the liability of the goods to tax, the owner of the goods may pay under protest the sum demanded by the Commissioner 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

Disputes as to
amount or rate
of tax

goods unless the contrary is determined in an action brought in pursuance of this regulation.

(2) 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, within 60 days of the date the entry was passed by the Commissioner and, if the entry relates to more than one description of goods, the goods to which the protest applies, followed by the signature of the owner of the goods or of his agent.

(3) No action shall lie for the recovery of any sum paid to the Commissioner 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 of the date the Commissioner has served notice of the decision pursuant to regulation 127.

(4) Nothing in this regulation shall affect any rights or powers under regulation 122.

Decision of
Commissioner

127. The Commissioner shall consider the ground of protest stated under regulation 126 as an objection and may either disallow it, or allow it either wholly or in part, and shall serve the taxpayer with written notice of his decision.

Application
for appeal

128. A taxpayer dissatisfied with the decision of the Commissioner made under regulation 127 may, within sixty days after the date of service of the written notice of the decision, request the Commissioner, in writing, to treat his objection as an appeal and forward it to the Supreme Court. Regulations 44(2) and (3), 45, 46, 47, 48, 49 and 50 shall *mutatis mutandis* apply in respect of appeals relating to an objection under regulation 127.

Division 6 - Drawback

Drawback of
GST in certain
cases

129.(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 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 Commissioner;
 - (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 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.

130. Every person or his duly authorized 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.

Declaration as to
re-exportation

131. 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 offense and liable to a fine of not less than R20,000 or treble the amount of the drawback claimed, whichever is the greater.

Forfeiture on
mis-description

Division 7 - Transshipment

132.(1) Transshipment Entry in the form prescribed by the Commissioner, shall be made and passed for all goods imported into Seychelles and destined for transshipment to ports beyond the seas.

Transshipment
t

(2) Upon the entry inwards of aircraft or ships it shall be lawful for the Commissioner 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 Commissioner, 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.

Division 8 - Agents and their Clerks

Appointment

133.(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 Commissioner, 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 Commissioner 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 unauthorized
persons not
permitted

134. 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;

(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 not less than R5, 000:

Provided that the 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.

135. 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.

Authority
of agent
may be
required

Division 9 - Offences in Relation to Goods Imported Into Seychelles and Penalties

136. (1) any person who, in respect of goods imported into Seychelles -

Taxation
offences

- (a) Evades or attempts to evade payment of any tax which is payable;
- (B) prepares, passes, or presents any document purporting to be a genuine invoice, which is not, in fact, a genuine invoice;
- (C) makes any entry which is false or incorrect in any particular;
- (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 Commissioner 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) Fails to comply with the conditions of any permit, concession or exemption of tax or other instrument

Is guilty of an offence and –

- (a) On conviction, liable to pay a fine of not less than R5, 000/- and to imprisonment for 3 months, and in addition;
- (B) Liable to pay additional tax equal to double the tax sought to be evaded

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

Joint and
several
liabilities

137. 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.

Division 10 - Settlement of Cases by the Commissioner And Rewards

Settlement of
cases by
Commissioner

138. (1) Where in any breach of regulation 136 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 Commissioner may compound the offence relating to the breach by accepting a sum of money not exceeding the maximum fine specified for the offence.

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

(3) In any proceedings brought against a person for an offence under or regulation 136 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).

139. The Minister may, on the recommendation of the Commissioner 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 tax recovered, may participate in such proportion as the Minister shall determine.

Distribution
of rewards

PART 5 - EXEMPTIONS

140. (1) Subject to sub-regulation (3), goods re-imported after exportation for repair or processing or replacement or under warranty or personal use are exempt from tax.

Re-imported
goods

(2) The importer of goods described in sub-regulation (1) shall give prior notice of exportation of the goods to the Commissioner with a statement of particulars of the repair or processing or replacement required.

(3) Goods described in sub-regulation (1) may be assessed for tax on the cost of the repair or processing 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 or replacement, and satisfy the Commissioner as to the identity of the goods.

141 (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 Commissioner 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 a custom 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 aid
and
assistance
programmes

142. (1) Materials and equipment supplied by other Governments or International Organizations under Technical Aid or 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 Commissioner may require shall be furnished in respect of those materials and equipment.

Samples for
soliciting
orders

143. (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.

(2) The Commissioner may at his discretion impose further conditions or require security for tax.

Personal
effects and
travel
souvenirs of
tourists

144. (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 month period for legitimate non-immigration purposes such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.

(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 Commissioner has no reason to fear abuse and is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.

(3) Personal effects may not include merchandise imported for commercial purposes nor an unreasonable quantity as deemed by the Commissioner, of any one item in sub-regulation (2).

(4) Travel souvenirs of a value not exceeding R1, 000 carried by a tourist are exempt from tax if the Commissioner is satisfied that there is no reason to believe that the goods may not be re-exported by the tourist on leaving Seychelles.

145. The following articles imported are exempt from tax provided the Commissioner is satisfied that the articles will be re-exported within 6 months of their importation -

Temporary
imports

- (a) Articles including stage properties imported for the purposes of any exhibition or stage presentation or similar entertainment;
- (b) Cinematograph films of any kind intended for public exhibition;
- (c) positive cinematograph advertising films of a width not exceeding 50mm shown to the satisfaction of the Commissioner 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 -
 - (i) Relate to products or equipment offered for sale or for hire; and
 - (ii) Are of a kind suitable for exhibition to prospective customers but not for general exhibition to the public; and

-
- (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 Commissioner 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 Commissioner.

146. When goods referred to in regulations 144 and 145 are imported, the Commissioner may, if he thinks fit, require a deposit sufficient to cover the tax on the goods.

Deposit and
refund of
deposit

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 Commissioner 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.

147. In regulations 148, 149 and 150, unless the context otherwise requires -

Interpretation

"Baggage" means all used articles that are the personal property of a 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" in relation to personal and household effects means that they 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 Commissioner as visiting Seychelles for a period of less than six months.

Passenger's
baggage

148. (1) Passengers' baggage when accepted as such by the Commissioner 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 2 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 3 of the Schedule; but where more than the exempted quantity or value is imported, tax shall be payable on the quantity or value which exceeds the exempted quantity or value.

(3) Persons under the age of 18 years are excluded from the items 2 and 3 of the Schedule to this regulation.

(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 member of an airline or ships personnel will be entitled to the above concessions on three occasions during a calendar year when traveling as a crew member and when accepted by the Commissioner.

SCHEDULE

	Description of goods	Exempted Quantity/ Value
1	Perfume and Toilet Waters	200 ml

2	Alcoholic beverages (including wine, vermouth, sherry, port, sparkling wine, beer, whisky, spirit, rum, Gin, liqueur, aperitif, fermented or distilled liqueur, alcoholic beverages n.e.s.)	2 litres
3	Tobacco, manufactured (including cigars, cheroots, cigarillos and cigarettes, smoking and chewing tobacco and snuff)	500 grams of tobacco or 400 cigarettes
4	Others	R 3000

149. The exemption granted to a passenger's baggage by regulation 148 shall apply in the case of a visitor and in addition the articles listed in the Schedule to this regulation shall also be included in the baggage:

Visitor's
baggage

Provided that in the case of the articles listed in the Schedule to this regulation the Commissioner 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.

150. The exemption granted to a passenger's baggage by Regulation 148 shall apply in the case of a passenger who is accepted by the Commissioner as transferring his place of permanent residence from another country to Seychelles subject to the following further concessions -

Further
concessions
In the case of
passengers
changing
residence

- (a) The articles listed in the Schedule to this regulation shall also be included in the baggage;
- (b) Baggage, other than the articles listed in the Schedule to Regulation 148, landed within six months of the passenger's arrival shall, at the Commissioner'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, used household effects, sports requisites, tape recorders and radio broadcast receivers, one television set and one video cassette recorder, toys, typewriters, personal computer and accessories.

Temporary
importation
of vehicles

151. (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 Commissioner by an association approved by the Commissioner;

"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 aero plane, 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 Commissioner may allow the temporary importation of a vehicle on the production of a carnet, triptyque or a surety for a period of up to twelve months, without the payment of tax provided that ;

- (a) The Commissioner has no reason to believe 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; and
- (d) the importer or his agent gives an undertaking that the vehicle shall not be or offered to be lent, sold, pledged, hired, given away, or otherwise disposed of and shall not be used for transport of persons for remuneration.

(3) Noncompliance with an undertaking under paragraph d of sub-regulation (2) shall render the vehicle liable to confiscation by Commissioner.

Goods for
export
exempt

152. (1) Any goods manufactured in Seychelles of the description specified in column 1 of Part 1 & 2 of Schedule 1 for the purpose of export are exempt from tax.

For the purposes of this regulation an regulation 155 -

- (a) "Goods" includes unassembled goods which consist of the constituent parts of goods;
- (b) Exemption from any part of the tax includes applying a concessionary rate of tax specified in the order.

Exemption in
respect of
importation of
newspapers
magazines, etc
and other
miscellaneous
exemptions

153 (1) Newspapers, magazines, journals and periodicals imported for personal use and not for sale are exempt from tax.

(2) 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.

(3) Trade advertising and promotional materials of an unsolicited nature of no commercial value and not intended for sale are exempt from tax.

Services
provided by
non-residents

154. Any services provided by a non-resident, in respect of which Part IV of the Business Tax Act 1987 applies, are exempt from tax.

Class or
category of
goods, services,
or persons
exempted in the
Public Interest

155. Any class or category of goods, services or persons exempted by the Minister by order in writing in the public interest are exempt from tax.

Goods for use by
President

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

157. (1) Goods imported specifically for the construction, repair, decoration or furnishing of churches or presbyteries, and articles imported by religious organizations 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.

Goods for
Churches
and
Presbyteries

(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 Commissioner may, at his discretion, require security by bond or deposit pending verifications of the particulars given in the bill of entry.

158. (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.

Cinematograph films etc.... for certain purposes

(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.

159. 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, organization 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

Articles imported tax free under the Vienna Convention on Consular Relations

Goods imported under agreements with the Government

160. 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 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.

Goods purchased in Seychelles by Persons entitled to Import Tax Free

161. Goods described in Part 2 of Schedule 1 imported into Seychelles by any person holding a Certificate of Exemption from Goods and Services Tax for any imported goods of the same nature are exempt from tax, provided the Certificate of Exemption is produced at the time of purchase to the business selling those goods.

Goods purchased by PUC or Persons in SITZ

162. Goods described in item 8 of Column 1 of Part 1 of Schedule 1, purchased by the Public Utilities Corporation or by persons holding a certificate pursuant to the Seychelles International Trade Zone are exempt from Tax.

Goods imported under a certificate

163. Goods imported into Seychelles by a person holding a Certificate-

(a) Issued pursuant to the Seychelles International Trade Zone Act, or

(b) Issued by the Competent Authority pursuant to the Tourism Incentives Act, 2003 in respect of:

- (i) construction materials and capital equipment; and
- (ii) promotional materials for use by a person specified in Part 1 of Schedule 1 and 3

Shall be exempt from tax.

Goods Imported by SPDF, CBS and SBC

163A. Goods imported into Seychelles by the Seychelles Defense Forces, the Central Bank of Seychelles and the Seychelles Broadcasting Corporation solely for use in the conduct of their activities, functions, and duties as provided for under their respective Acts shall be exempt from tax.

Payments received and goods imported by International Corporate Service Providers

163B. Payments received by the licensee in respect of the activities authorized under the license and goods imported into Seychelles by a person holding a license under the International Corporate Service Providers Act solely for use by that person

in the Activities authorized under the license shall be exempt from tax.

Boats and engine imported by Hire Craft and Dive Center or Dive Operator

163C. Boats and boat engines imported into Seychelles by a person holding a Hire Craft operator, Dive operator or Dive Center license issued under the Licenses Act solely for use by that person in the activities authorized under the license shall be exempt from tax.

Repeal of SI 39 of 2003

164. The Goods and Services Tax Regulations, 2001 are hereby repealed.

SCHEDULE 1
Regulations 34 and 35
LOCALLY MANUFACTURED GOODS
PART 1

COLUMN 1	COLUMN 2
DESCRIPTION	RATE
1. (a) Cigarettes	R. 134.00 per 200 cigarettes
(b) Hand rolled tobacco	R0.50 per gramme
2. Beer (eg. Seybrew, Eku etc)	R. 19.45 per litre
3. Guinness	R. 16.72 per litre
4. Soft Drinks	nil
5. Fortified or fermented beverages including flavoured fortified wine and liqueurs	R. 11.36 per litre
6. Undenatured ethyl alcohol of an alcohol strength by volume of less than 80% vol: spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the	R. 50.00 per litre

manufacture of beverages	
7. Petroleum products, as listed in 1) – 8) of this Item, sold by the importer for consumption in Seychelles:	
1) Gas Oil (Diesel)	R 1.00 per litre
2) Motor Spirit (Leaded & Unleaded Petrol)	R 1.00 per litre
3) Kerosene	R 0.75 per litre
4) Jet A-1 / Aviation	R 0.60 per litre
5) Liquid Petroleum Gas	R 1.00 per kilogram
6) Heavy Fuel Oil	R 0.45 per litre
7) A V Gas	R 1.00 per litre
8) Other	12%

Part 1 was amended by S.I. 50 of 2005 & S.I. 24 OF 2007 for Item 8- Petroleum Products.

COLUMN 1	COLUMN 2
DESCRIPTION	RATE
2. Beer (Seybrew / Eku)	R. 24.81 per litre
3. Celebration Brew	R. 21.72 per litre
4. Guinness	R. 21.72 per litre
5. Soft Drinks	R. 1.63 per litre
6. Fortified Fermented Beverages including flavoured fortified wine and liqueurs	R. 20.25 per litre
7. Undenatured ethyl alcohol of an alcoholic strength by Volume of less than 80% vol: spirits, liqueurs and other Spirituous beverages; compound alcoholic Preparations of a kind used for the manufacture of Beverages	R.67.50 per litre

8. Petroleum Products, as listed in (1 - 8)	
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PART 2

1.	Goods manufactured by Seychelles Marketing Board, excluding the manufacture of meat products	12%
2.	Goods manufactured by a person carrying on the business of manufacturing ice cream products	12%
3	Goods manufactured by a person carrying on the business of manufacturing bottled water	12%
4.	Goods manufactured by a person carrying on the business of manufacturing paint products.	12%
5.	Goods manufactured by a person carrying on the business of manufacturing plastic products.	12%
6.	Goods manufactured by a person carrying on the business of quarrying	12%
7.	Goods manufactured by a person carrying on the business of manufacturing soaps and detergents	12%
8.	Fortified Fermented Beverages including flavoured fortified wine and liqueurs	12%
9.	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol: spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	12%
10.	Goods sold by a person issued with a license as an importer/retailer operating as an Exclusive Shop or Exclusive Shop Outlet as authorized by the Government.	12%
	Item 10 added by S.I. 50 of 2005.	

SCHEDULE 2

Regulations 34 and 35

SERVICES

PART 1

COLUMN 1	COLUMN 2
DESCRIPTION	RATE
1. A person carrying on the business of an accountant, bookkeeper or auditor	15%
2. A person carrying on the business of an architect or draughtsman	15%
3. A person carrying on the business of a surveyor, including marine surveyor, quantity surveyor and land surveyor	15%
4. A person carrying on the business of a tax agent	15%
5. A person carrying on the business of an auctioneer	15%
6. A person carrying on the business of an insurer	15%
7. A person carrying on the business of an engineer	15%
8. A person carrying on the business of a medical practitioner	15%
9. A person carrying on the business of a physiotherapist or masseur	15%
10. A person carrying on the business of a dentist	15%
11. A person carrying on the profession of an optician	15%
12. A person carrying on the business of a legal practitioner (except when providing services	15%

under a legal aid scheme and when the Attorney General provides services under section 13(1) of the Legal Practitioners Act)	
13. A person carrying on the profession of a public notary	15%
14. A person providing secretarial services including services as company secretary	15%
15. Cable and Wireless (Seychelles) Limited; Telecom (Sey) Ltd	15%
16. (i) Travel agent on own services	7%
(ii) Travel agent on contracted services	0%
17. (i) Tour Operator own services	7%
(ii) Tour Operator contracted services	0%
18. A person carrying on the business of a management consultant	15%
19. A person carrying on the business of property management	15%
20. A person carrying on the business of an estate agent	15%
21. Public Utilities Corporation for the supply of water	10%
22. Public Utilities Corporation for the supply of Electricity as follows:	
Domestic Sector Tariff 110 & 120	
0 - 300 kWh	SR 0.00 per unit
301 - 400 kWh	SR 0.80 per unit
401 - 500 kWh	SR 0.90 per unit
exceeding 500 kWh	SR 1.00 per unit
Commercial & Industrial Sector Tariff 210	
200 kWh	SR 0.00 per unit
Commercial & Industrial Sector Tariff 220	
0 - 500 kWh	SR 0.00 per unit

501- 1000 kWh exceeding 1000 kWh	SR 0.12 per unit SR0.52 per unit
Commercial & Industrial Sector Tariff 310	SR 0.00 per unit
Commercial & Industrial Sector Tariff 320 0 - 500 kWh 501 – 1000 kWh exceeding 1000 kWh	SR 0.00 per unit SR 0.12 per unit SR 0.52 per unit
Government Sector Tariff 410	SR 0.00 per unit
Government Sector Tariff 420 Export Sector Tariff 510	SR 0.00 per unit SR 0.00 per unit
Bulk Consumers Tariff 610 0 - 25000 kWh exceeding 25000 kWh	SR 0.12 per unit SR 0.57 per unit
Public Lighting Tariff 710	SR 0.00 per unit

PART 2

COLUMN 1	COLUMN 2
DESCRIPTION	RATE
1. A person carrying on the business of a hotel, guest houses or self-catering establishment	7%
2. A person carrying on the business of a cafe or restaurant operated from premises leased from or within a hotel, guest houses or self-catering establishment	7%
3. A person carrying on the business of a restaurant or café not being a restaurant or café operated within the premises of a hotel, guesthouse or self-catering establishment.	7%

4.	A person carrying on the business of providing international air transport in respect only of services for the transport of passengers whose airfares have been procured and paid for in Seychelles Rupees for journey originating from Seychelles.	15%
5.	A person carrying on the business of providing domestic air transport services inclusive of helicopter services, in respect only of services for the transport of passengers whose airfares have been procured and paid for in Seychelles Rupees	7%
6.	A person carrying on the business of providing domestic ferry services for the transport of freight or passengers	7%
7.	A person carrying on the business of boat or yacht charter (including a liveaboard).	7%
8.	A person carrying on the business of a car hire operator	7%
9.	A person carrying on the business of a underwater dive operator or dive centre	7%
10.	A person carrying on the business of a water sport operator	7%

Item 5 was inserted by S.I. 50 of 2005, with consequential renumbering of items 6 to 10. Previously helicopter services were included in item 4 and taxed at 15%.

SCHEDULE 3
Regulation 78
RATE OF TAX ON IMPORTED GOODS

COLUMN 1	COLUMN 2
DESCRIPTION	RATE
1. Goods imported into Seychelles	12%
2. Goods imported into Seychelles by a person for use as a raw material or as an aid to manufacture in the production of: (a) a manufactured good referred to in column 1 of Part 1 & 2 of Schedule 1. (b) Tap water and electricity by Public Utilities Corporation. (c) a manufactured good for export, provided the Minister has certified that 85% of the manufactured goods will be exported from Seychelles	0%
3. Goods imported into Seychelles for resale by a person issued with a license as an importer/retailer operating as an Exclusive Shop or Exclusive Shop Outlet as authorized by the Government	0%

Item 3 was inserted by S.I. 50 of 2005