

## What procedures to follow for the release of consignments under the Direct Delivery facility?

DTI/Customs Agents/Importers must:

- Raise a Bill of entry (**IM4**) with additional code PER
- Print the Direct Delivery release order
- Submit the original set of documents with the release order to the cargo release officer
- Provide invoice for any dry goods arriving with the Direct Delivery consignments.

## What procedures will apply to mixed consignments?

'Mixed consignments' mean when authorized goods for Direct Delivery (perishables) are shipped together with dry goods.

In such cases, the following procedures will apply:

- Separate declarations must be submitted to Customs.
- The Direct Delivery facility will apply **only to the authorized goods** (perishables).
- The normal Customs procedures will apply to the dry goods.

Importers/DTI/Customs Agents must ensure that mixed consignments are properly declared to Customs.

### NOTE:

**FAILURE TO ABIDE TO THE DIRECT DELIVERY REQUIREMENTS WILL RESULT IN CANCELLATION OF YOUR APPROVAL TO USE THE FACILITY.**

## Seychelles Revenue Commission Information Brochure Direct Delivery

For more information

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

### Visit:

Seychelles Revenue Commission  
3rd Floor  
Maison Collet  
Victoria, Mahé

### Write to:

PO Box 50  
Victoria, Mahé  
**Phone: 4293737**  
**Customs: 4293762**

### E-mail / Web

[commissioner@src.gov.sc](mailto:commissioner@src.gov.sc)  
[www.src.gov.sc](http://www.src.gov.sc)



## Direct Delivery (Special Release)

SEYCHELLES REVENUE COMMISSION  
Customs Division  
P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4293762

**Application for Direct Delivery (Special Release)**

NAME AND ADDRESS OF THE BUSINESS (BLOCK LETTERS) T.I.N REGISTRATION NUMBER

Tick in the appropriate box:  
☐ Importer  
☐ Clearing Agent / Broker

Office Tel No. Mobile No.  
Fax No. Email address

Name and designation of the person(s) authorized to request for special release.  
Name and designation Signature

Importer Approved broker  
Pre-payment Account Number Code of Registration

Amount of funds available in the Pre-Payment Account (SCR) SCR

Application Status: ☐ Approved ☐ Not Approved  
Reasons for not approving application:

Application authorized by:  
Name Designation Date

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**An explanation about Direct Delivery (Special Release)**

## What is Direct Delivery ( Special Release)?

Direct Delivery is a facility for clearance of certain authorized goods which are considered to be urgent goods or consignments. These goods require special treatment due to their nature, condition or use.

Customs Agents, DTI holders or importers must ensure that declarations requesting for Direct Delivery contain only products authorized under the Direct Delivery facility.

## What types of goods are authorized under the Direct Delivery facility?

Customs provide Direct Delivery or clearance of 'Urgent Goods' for the following goods:

- Perishable –food
- Perishable- Medicine
- Air Craft spares
- Ship spares
- Hazardous goods
- Diplomatic Goods
- Human Remains
- Live Animals / Fresh Plants
- Blank Cheques / Bank Notes
- Valuables

## How to apply for the Direct Delivery facility?

Customs Agents, DTI users or importers need to submit an application to the Customs Division by completing the Direct Delivery Application Form.

When applying for the Direct Delivery Facility, applicants must ensure that they also have a Pre-Payment account with the SRC. Opening a pre-payment account is mandatory for all users of the Direct Delivery facility.

Applicants who do not have a pre-payment account can collect a copy of the Pre-Payment Application Form at Customs Seaport (CVO Unit) or it can be downloaded from the SRC website ([www.src.gov.sc](http://www.src.gov.sc)).

Users of the Direct Delivery facility must always abide to the procedures and requirements of the facility. Approval to use the facility is on a renewal basis depending on the compliance level of the user.

## What are the conditions for approval for using the facility ?

Users will have to meet the following conditions to obtain approval:

- Importers must have a prepayment account with the Seychelles Revenue Commission, which grants the automatic payment of duties and taxes.
- Importers must maintain sufficient amount of money in the account.
- Declaration for Direct Delivery must always be registered prior to the release of any consignment.
- All original documents must be submitted upon release of the consignments.
- Query standby should **not** exceed **48 hours**
- Failure to abide to the requirements of the Direct Delivery facility will result in the cancellation of using the facility.

- Importers must have no outstanding debt with the SRC for renewal of application.
- Renewal of the application is dependent on the client's compliance history .

## What is a prepayment account?

A pre-payment account is used at Customs to speed up clearance of goods whereby importers and clearing agents can deposit money with SRC for automatic payment of their tax liability . The importers must provide their Clearing Agent with access to their prepayment account.

Payments made through the pre-payment account is safe and secure as it is directly linked to the importer or Clearing Agent's Taxpayer Identification Number (TIN).

## What are the original documents to be submitted to SRC (Customs)?

The following original documents must be submitted to Customs upon the release of goods under the direct delivery facility :

- Invoices
- Air waybills/Bill of lading
- Packing list
- Import permit
- Phyto-sanitary certificate
- Insurance certificate
- Freight Receipt
- Certificate of Origin (when applicable)