

*Please address your correspondence to the Commissioner General*

## **Advance Rulings Fact Sheet – Binding Tariff, Valuation & Origin Advice**

### **What is an advance ruling?**

Advance rulings are formal advices detailing how the Seychelles Revenue Commission (SRC) – Customs Division will apply certain laws to goods for importation. Advance rulings are issued to an applicant in writing and any valid ruling will be binding while it is in force.

### **What type of advance ruling can I apply for?**

The Customs Division has three forms of binding advance rulings:

- **Tariff Advice** – rulings on the tariff classification of imported goods. Valid for one (1) year.
- **Valuation Advice** – rulings relating to the assessment of the Customs value of imported goods. Case by case validity.
- **Origin Advice** – rulings on whether particular imported goods qualify as originating from a specific country. Valid for three (3) years.

### **What is the advantage of an advance ruling?**

Advance rulings are a trade facilitation tool, for traders and Customs, that enhance the certainty of Customs operations. Traders can obtain precise and binding information in advance of the actual transaction. This represents the safest approach for a trader, and processes are often quicker and delays reduced at the time of clearance of the goods in question.

### **What happens when a ruling is issued?**

Once an advance ruling is issued, any import of the goods must be in accordance with the ruling. If you have past importations for identical goods or issues, then you should verify these for compliance with the ruling. Where incorrect amounts of duty and/or taxes were paid, you may be liable for additional payments or eligible for a refund. Where additional payments are due, voluntary disclosure may exempt you from penalty.

### **How and when will I be notified?**

Applicants will be notified in writing. The Classification Valuation & Origin section (CVO) will issue an official notice, endorsed by the Assistant Commissioner of Customs. In most cases, where completed applications are received, rulings will be issued within ten (10) working days of receipt.

### **When might an advance ruling not be valid?**

Advance rulings may be annulled if based on inaccurate or incomplete information provided by the applicant. Rulings for tariff advices shall also cease to be valid where:

- A regulation is adopted and the information no longer conforms;
- It is no longer compatible with the legal interpretative rules for tariff classification;
- It is revoked or amended as notified by regulations.

### **What if I do not agree with an advance ruling?**

You can request a review in line with S.I. 60 of 2012, Customs Management (Appeal against administrative decisions) Regulations, 2012. Applicants may, within 60 days of the determination lodge a formal, written objection to the SRC Revenue Commissioner. There is no fee applicable to the appeal process.

### **What happens if the SRC change their ruling?**

If SRC made an error in the ruling, it will be revoked and replaced by the correct ruling. The treatment applied to affected goods will depend on the status of the advance ruling at the time of importation.

Generally, if the error lead to an over payment of duty and/or tax, the trader may be eligible for a refund.

Generally, if an error lead to an under payment of duty and/or tax, SRC will honour the ruling for the period it was in force and will not seek repayment of revenue.

### **How do I apply for an advance ruling?**

Advance ruling application forms are available on the website at [src.gov.sc](http://src.gov.sc). From the homepage, click on 'Download' then 'Form'. Forms can be completed electronically and emailed, sent via fax or delivered in person. Applicants are requested to fully complete the forms, and where possible, provide product samples and supporting reference material.

### **For more information**

Traders can contact the Customs Classification, Valuation and Origin (CVO) section on 4293736 or [cvo@src.gov.sc](mailto:cvo@src.gov.sc). As a reference tool, advance rulings previously issued by Customs will be posted on the website at [src.gov.sc](http://src.gov.sc) in Publications

Section under Rulings. General trade related information can be found at [www.seychellestradeportal.gov.sc](http://www.seychellestradeportal.gov.sc).

### **TARIFF Information**

The Customs Management (Tariff and Classifications of Goods) Regulations 2014, is based on the WCO harmonized system 2007 which forms the basis for commodity classification in Seychelles. Customs also uses the WCO harmonised commodity description and coding system, explanatory notes, 2007.

### **VALUATION Information**

Valuation is based on the WTO Agreement on Implementation of Article VII of the GATT 1994 (Customs Valuation Agreement). S.I. 42 of 2014 lists the valuation methods employed by the Customs Division.

### **ORIGIN Information**

Detailed information referencing the criteria to meet various originating statuses can be found in respective Protocols at the following links:

**SADC:** <https://bit.ly/3BTEgyM>

**COMESA :** <https://bit.ly/3FPWvpZ>

**IEPA:** <https://bit.ly/3Gdpg0V>

**Others:** [seychellestradeportal.gov.sc](http://seychellestradeportal.gov.sc)

***Note the information contained in this fact sheet is intended as a guide only.***