

For cases where the bill of entry is red and the client has failed to do the correct split, For cases where a client continuously makes the same mistake, a fine can be imposed on the client.

**Procedure for excess shortage:**

The shipping agent should provide an amended copy of the bill of lading for Customs to be able to amend packages and kilos as required.

**Procedure for changing nature type:**

The nature is change for 23(importation) to 28(transshipment).The nature of the bill of lading must be changed to transshipment. Mostly this apply to ship spares for fishing vessels.

**Procedure for Manual discharge:**

Manual discharge is done when shipping line has wrongly input the bill of lading number due to typing error. Also if clearing agent has wrongly done the splitting, Customs has to manually discharge because it is not possible to amend the split after it has already been validated. The shipping line will need to explain what happened before Customs can proceed with manual discharge.

**Procedure for change of consignee name:**

To change details of consignee, the shipping agent needs to send a copy of the amended bill of lading to Customs for processing of the amendments needed.

## Seychelles Revenue Commission Information Brochure

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

### For more information

**Visit:**

Seychelles Revenue Commission  
3rd Floor  
Maison Collet  
Victoria, Mahé

**Write to:**

PO Box 50  
Victoria, Mahé

**Phone:**

**4293737**

**Customs : 4293762**

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

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



## Manifest Procedures



**A guide to help you understand the  
Manifest Procedures.**

## What is a manifest?

The manifest is a transport document that contains all the goods transported by a mean of transport during a particular journey by ship.

The main purpose of the manifest is to provide the information relating to the transported cargo for commercial or regulatory reasons. It is generally used by Customs as a summary declaration to ensure that all transported goods are placed under Customs control. It also provides Customs with useful information on the goods, allowing planning for the type of inspection, risk management and allocation of human resources, etc.

## Important terms related to the manifest.

\* **House bill:** This represents a consignment. Goods relating to a house bill can be declared directly by a Customs detailed declaration and the document is written off.

\* **Master waybill:** Refers to the consolidation for transport purpose of several house bills. It must be deconsolidated into house bills before a declaration can be lodged against any of the bills.

\* **Splitting:** This is the process which involves the division a house bill into multiple lines for different types of goods. It is different from a deconsolidation. The splitting relates to a waybill containing various goods belonging to a single consignee that are separated for facilitating the goods clearance (a pallet contains different types of goods for an importer). During this process the bill is divided into different item lines.

\* **Deconsolidation or de-grouping :** This is a

single master bill of lading that relates to several different consignees who all share the same mode of transport.

**For example:** The deconsolidation of a container loaded with several consignments that are destined to different importers and which were grouped together in the container for economy of transport. The master waybill is de-grouped or deconsolidated into:

« **house bills** » or « **sub-bills** ».

As the manifest has been registered, clearing agents can proceed with lodging their bill of entry.



**\*Shipping agent should register each manifest 72**

## **Customs daily routine involves handling:**

### **Procedure for degroupage:**

The consignee that the bill of lading belongs to him or her should provide a letter to ask permission from customs to degroup the container. The bill of lading should also be attached with the letter. The letter should contain details of the consignees involved in the degroupage, details of the packages and kilos for each one and it should tally with the amount stated on the bill of lading. The consignee of the bill of lading should also sign the letter. The letter should

be addressed to the Director of Seaport Enforcement and upon his approval customs will proceed with the degroupage. Customs provides the client with the house bill of lading number that consist of SRC/SCPO numbers.

### **Procedure to add house bill of ladings to the master bill of lading:**

The clearing agent should provide Customs the master bill of lading and all the house bill of lading. The house bill of ladings should tally to the master B/L.

### **Procedure to create new manifest for temporary importation:**

The client should provide Customs with the import permit and other documents that relates to the vessel sailing. Customs officers then has to seek approval from the Manager of Excise & SITZ unit at Customs, to confirm that it is a new temporary importation. Customs then has to liaise with boarding unit to obtain the ship arrival papers to be able to input the manifest in the system.

### **Procedure to add B/L to the registered manifest:**

The client provides the pending slip and bill of lading if they need an additional bill of lading because of undeclared goods. A client can request for additional B/L if they had missed an invoice. In that situation the clearing agent must be able to explain why they have failed to split the invoices as it should. Customs then has to find the bill of entry and see if query section has requested them to do the amendments.