

When is a Bill of Entry required for clearing goods by post ?

Clearing of goods by post will require a Bill of Entry when:

- The goods are subject to prohibited and restricted regulation 2014- where the requirement of a permit is essential with the importation
- The goods have a Customs Value (CIF – Cost, Insurance & Freight) of more than SCR5000/-
- The goods are to be placed under another Customs approved procedure such as temporary importation whereby the goods will be exported at a given time
- Imported goods are exported for repair or replacement (This has to be endorsed by Customs)
- Goods are being re-imported by post.
- Goods have been exported where payment of VAT and import duties has been paid at the point of entry and the goods will be re-imported by post .

Seychelles Revenue Commission Information Brochure Procedures for clearing of goods by Post.

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
www.src.gov.sc



Procedures for Clearance of Goods by Post



**An explanation about procedures
for clearing of goods by post**

What is Importation by Post?

Businesses and the general public sometimes import goods through the Post Office. Goods imported by post/courier are also subject to Customs control and are also charged with the applicable and appropriate duty and taxes.

Imported goods by post are also subject to the prohibition and restriction regulations and when necessary an import permit will be required for restricted goods.

An administrative fee of R100 will apply on all imported goods, except packages declared containing documents. The fee will apply on each consignment (tracking number) will be considered as one import.

How are goods imported by post assessed for tax liability ?

Goods imported by post are accompanied by a Customs declaration form (CN22 or CN23) which include a description of the goods, the value of the goods and whether it is a gift or commercial goods. The Customs declaration form on the parcel (CN22 or CN23) helps Customs determine if any dutiable items have been imported. This is used as the basis for calculating the amount of duty and taxes to be paid.

There are circumstances whereby Customs will require additional information or documents from the owner to be able to make a satisfactory assessment of the tax liability before the goods

are cleared. The liable duty and taxes have to be paid before the goods are released to the owner .

Do goods imported by post benefit from a tax free allowance ?

Goods imported by post exclusively for the personal use of the importer is entitled to a duty free allowance of **SR3000/-** based on the Customs value (CIF) of the importation.

No Value Added Tax (VAT), import duties or other taxes will be applicable up to the Customs value of SR3000/- per import. Any amount in excess of that SR3000/- will be subject to the applicable taxes.

NB. Goods imported by post for personal use that are eligible for the tax free allowance do not include alcohol and tobacco.

What is importation for personal use?

Items classified as 'personal use' are goods which are exclusively for the importer. The importer can be any individual importing goods which are not for resale.

Goods for personal use must be imported by an individual using his/her National Identity Number (NIN). A person or individual who has a business can import goods for his/her personal use only if this importation is done on his/her name using the NIN, but not the Tax Identification Number (TIN).

What are the Customs requirements for clearing goods by Post?

Goods imported by post are accompanied by a Customs declaration form (CN22 or CN23) which includes the description of the goods, the value of the goods and whether it is gift or commercial goods. The Customs declaration form on the parcel (CN22 or CN23) helps Customs determine if any dutiable items have been imported and to indicate the amount of duty and taxes to be paid.

The importer must provide Customs with their relevant invoice at all times so as to avoid disagreement on the value of the goods.

How are goods imported by post cleared?

The Postal Services produces a Parcel Slip for each package received which is sent to the addressee of the package. This slip needs to be produced before the parcel is collected.

The customer is required to produce his/ her ID card to verify that he/she is indeed the owner of the parcel or that the person has been authorized by the owner to collect the parcel. An officer from the Post Office will then examine the parcel slip, followed by a Customs officer, who has the power to open and examine the package. Packages that are opened are then resealed after examination.

The parcel is examined for taxable, prohibited and restricted goods. The goods will not be released in cases where an import permit and / or a Bill of Entry is required but has not yet been submitted. In such circumstances, the Customs officer will advice the customer on the procedures to follow.