

S.I. 151 of 2020**REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Fees) (Amendment)
Regulations, 2020**

In exercise of the powers conferred by section 99 of the Revenue Administration Act the Minister responsible for finance makes the following regulations —

1. These regulations may be cited as the Revenue Administration (Fees) (Amendment) Regulations, 2020. Citation

2. The Revenue Administration (Fees) Regulations, 2011 is amended by repealing the Schedule and substituting therefor the following Schedule — Amendment of
S.I. 26 of 2011

“SCHEDULE

Description of Matters	Fees
1. Application for review of any decision pursuant to section 72(2)(d) of the Act	SCR1,000
2. Application for registration as a tax agent pursuant to section 83(1) of the Act	SCR2500
3. Application for registration as a Customs Agent pursuant to section 84(1) of the Act	SCR2500
4. Appeal to the Supreme Court pursuant to section 78(2)(d)	The fees prescribed for making appeal to Supreme Court under the Court (Supreme Court) and Cost Act.
5. Application for any corporate body or entity for a Certificate of Tax Exemption	SCR 1000

6. Application made by any registered business for a Certificate of Residence for Tax Purposes	SCR 400
7. Application made by a registered taxpayer for a Tax Clearance Certificate	SCR 100
8. Application made for a Tax Confirmation Certificate by a person issued with a Taxpayer Identification Number	SCR 100
9. Charges for the supply of copies of — (a) any tax return (b) official receipts issued (c) any assessment (d) business activity statement (e) correspondence forwarded from or to the Customs Division	SCR25 SCR25 SCR25 SCR25 SCR25
10. For attendance by an officer at any port or airport, zone declared under the International Trade Zone Act, 1995 or excise warehouse at the request of an importer, owner or carrier for any matter deemed out of the ordinary relating to cargo, or any request for out - hours attendance for each hour or part thereof	SCR100
11. For each certificate issued, including a Tanker Outturn, Ships Stores from Bond Undertaking, EURI Certificate, Certificate of Origin or other document signed by the Comptroller except for clearance certificate	SCR100

12. For any goods intended to be imported into Seychelles that are lodged in a Government Warehouse or other place of deposit provided by the Government for the security of the taxes	First 7 days free of charge thereafter SCR20 per tonne or part thereof per day
13. Administrative charge by the proprietor or occupier of a warehouse licensed under the Customs Act or the Excise Act who is not a ship chandler in respect of each occupied licensed warehouse: Provided that the administration charge shall not relieve the proprietor or occupier of a licensed warehouse of any liability to pay charges under item 10	SCR10, 000 per year in advance
14. Administrative charge for a ship chandler for each occupied licensed warehouse	SCR5000 per year in advance
15. Processing of any Bill of Entry under the ASYCUDA system	SCR25
16. Data capture of a Bill of Entry by a Customs Officer into the ASYCUDA system	SCR50 for first page and SCR25 for each page thereafter
17. Locating any Bill of Entry either manually or electronically at the request of an importer or agent	SCR50
18. Copying any Bill of Entry and providing it to an importer or agent	SCR50
19. Verification of contents of a container at the importers premises at the request of the importer for — (a) 29 foot container (b) 40 foot container	SCR1500 SCR2000

<p>20. Supervising the destruction of perishable goods or out of time goods from FSA or a zone declared under the International Trade Zone Act, 1995 —</p> <p>(a) when the aggregate the Value Added Tax payable on all goods to be destroyed is less than SCR 1000</p> <p>(b) when the Value Added Tax payable on all the goods to be destroyed is SCR 1000 or more</p>	<p>SCR 500</p> <p>SCR 1000</p>
<p>21. Lodgment fee for a special release at Air Cargo</p>	<p>SCR 100 per release</p>
<p>22. Late payment fees for lodgment of Bills of Entry to cover a special release at Air Cargo</p>	<p>SCR 25 per day for the first 10 working days thereafter SCR 75 per day</p>
<p>23. Administrative fee based on monthly turnover for specialised warehouse operating outside FSA premises</p>	<p>1.5% of monthly turnover</p>

MADE this 19th day of October, 2020.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**
