

S. I. 61 of 2012

CUSTOMS MANAGEMENT ACT 2011

(Act 22 of 2011)

**Customs Management (Compounding of offences)
Regulations, 2012**

In the exercise of powers conferred by section 270 read with section 264 of the Customs Management Act 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These regulations may be cited as the Customs Management (Compounding of Offences) Regulations, 2012.

Citation and
Commencement

2.(1) The Revenue Commissioner, after identifying the offence of one or more of the provisions of the Act, shall notify the offender of the—

Agreement for
compounding of
offences

- (a) offence;
- (b) rectification that is required;
- (c) time frame within which the offence shall be rectified;
- (d) penalty under the relevant provision of the Act;
- (e) proposed amount of compounded monetary penalty that may be agreed to;
- (f) the time frame within which the penalty shall be paid;
- (g) the manner in which such money shall be paid to the Seychelles Revenue Commission.

(2) The compounded monetary penalty to be imposed shall amount to at least one third of the maximum fine but not exceed the maximum fine prescribed in the Act.

(3) Where the Revenue Commissioner is satisfied that the offence has been rectified he or she shall inform the offender in writing.

Compounding
of offences

3.(1) The Revenue Commissioner may compound an offence where a person is suspected of being in possession of any prohibited, restricted goods or goods in excess of allowable quantity.

(2) The Revenue Commissioner may compound an offence in consultation with the Attorney General in lieu of instituting legal proceedings under the Act.

Compounding
of offences
to be final

4. An agreement to compound an offence shall be final and conclusive.

Legal
proceedings
not instituted

5. Where an offence is compounded under this regulations legal proceedings shall not be instituted in relation to that offence.

Breach of
Compounded
settlement

6. Where the terms of the compounded settlement are breached by the offender the Revenue Commissioner may Institute legal proceedings against the offender in terms of the Act.

MADE this 21st day of November, 2012.

**PIERRE LAPORTE
MINISTER OF FINANCE, TRADE
AND INVESTMENT**