

S.I. 83 of 2019

VALUE ADDED TAX ACT

(Cap 244)

Value Added Tax (Amendment of the First Schedule) Regulations, 2019

In exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister responsible for Finance makes the following regulations —

1. These regulations may be cited as the Value Added Tax (Amendment of the First Schedule) Regulations, 2019 and shall come into operation on 1st January, 2020.

Citation and commencement

2. The First Schedule of the Value Added Tax Act is hereby amended in Part I by repealing paragraph 3 and substituting therefor the following paragraph —

Amendment of the First Schedule as last amended by S.I. 86 of 2018

“3. An import of goods arriving by air or sea through post or courier into Seychelles as per the table below:

Maximum tax exemption allowance for low value consignments —

Column 1	Column 2	Column 3
Item	Description of Goods	Exempted Quantity/Value
1	Goods, other than alcohol and tobacco products, imported for the personal and exclusive consumption or use of the consignee.	SCR3000

MADE this 27th day of December, 2019.

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

Item	Description	Amount
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