

**SEYCHELLES REVENUE COMMISSION
CUSTOMS DIVISION
ADVICE TO AGENTS / IMPORTERS**



Advice No 03 of 2009

Deferred Payments on Imports

All goods which pass into and out of the Seychelles must be reported to Customs on a Bill of Entry and dealt with accordingly. The Bill of Entry is created on the Asycuda system and transferred to Customs electronically, the paper Bill of Entry and accompanying documents, such as originals or certified copies of invoices, Airway Bill / Bill of Lading and relevant permits are then presented to Customs for further processing and check.

Once complete the agent or owner must pay all relevant taxes and levies before the goods may be released for Home Use.

Customs will not release goods for Home Use without payment in full of all relevant taxes and levies.

Deferred payments, or payments made in instalments are not a policy of the Seychelles Revenue Commission and as such will not be approved unless there are significant or extenuating circumstances and the Commissioner of Revenue has approved the request.

NOTE: This advice does not override the procedures relating to Special Release Goods in the Air Cargo Environment – a separate advice is available on this subject.

**Further information on Customs and relevant legislation can be
found at www.src.gov.sc as updated from time to time
Customs General Switch – Ph 293737
Date of Advice - Monday, 5 October 2009**