

## SUMMARY OF EXEMPTIONS AND CONCESSIONS ON IMPORTATION

Concession is when a preferential or percentage of an applicable duty or tax rate is given to pay imported goods. Exemption is a category of imported goods is completely from any duty or tax liabilities.

### CUSTOMS DUTY

As per Regulations	Exemptions/Concessions	Descriptions
<b>S.1.1 of 1997</b> -Trades Tax Regulations 1997		
<b>Section 223</b>	President of the Republic.	Goods imported for personal use and official purpose are exempted from customs duty.
<b>Section 225</b>	Re-imported goods.	Goods re-imported after exportation for repair or processing or personal use are exempted from Customs duty.
<b>Section 227</b>	Returnable containers.	Containers of imported merchandise which after discharge are returnable to sender are exempted from Customs duty.
<b>Section 228</b>	Materials under technical and assistance program approved by government bodies.	Supplied by another government or international organisations are exempted from Customs duty.
<b>Section 229</b>	Samples for soliciting orders (prominently and indelibly marked "sample" or are of no commercial value.	Samples or merchandise having an individual value not exceeding SCR300 are exempted from customs duty.
<b>Section 231</b>	Personal effects and travel souvenirs for visitors excluding merchandise used for commercial purposes.	<p>Clothing or other articles new or used which a tourist may reasonable require and will be re- exported, are exempted from Customs duty.</p> <p>Travel souvenir of a value not exceeding SR1000 are exempted from Customs duty.</p>

<b>Section 232</b>	Temporary importation of goods which must be re-exported within 6 months.	<ul style="list-style-type: none"> <li>• Stage properties imported for the purposes of any exhibition or stage presentation or similar entertainment.</li> <li>• Cinematograph films of any kind intended for public exhibition</li> <li>• Samples which are representative of a particular category of goods already produced or examples of goods which supports the productions on condition that they are for show or for demonstration or soliciting orders.</li> </ul>
<b>Section 235</b>	Passenger baggage holding personal and household use of the passenger.	When accepted by the Commissioner of Customs as a passenger baggage, the contents inside the baggage is exempted from taxes.
<b>Section 237</b>	Resident transferring from place of permanent resident that is from another country to Seychelles .	<ul style="list-style-type: none"> <li>• Personal and household use of the passenger changing residency must have landed within 6 months of the passenger arrival in Seychelles.</li> <li>• New personal household items to the value of SR1000 per person.</li> </ul>
<b>Section 238</b>	Goods imported under agreement with the Government.	Goods, supplies, materials and equipment imported in connection with the purposes of an agreement entered with the government of Seychelles.
<b>S.132 of 2010</b> -Trades Tax ( Motor vehicles for member of the National Assembly) Regulations 2020	National assembly members while the member are in office.	Importation of one passenger type of motor vehicle is exempted from Customs duty.
<b>S.I.65 of 2009</b> -Trades Tax (Amendment Regulations) 2009	Person identified under the terms Privilege and Immunities (Diplomatic Corp, Consular) from International Organizations, or recognized by the Ministry of Foreign Affairs.	Items for personal use and exclusive consumption.
<b>S.1. 72 of 2009</b> - Trades Tax (Amendment Regulations) 2009	Exemption from customs duty for church, presbyteries, and other religious organisations registered or establish under any written laws.	<p>Goods, motor vehicle and any other articles which are to be used for the purpose of:</p> <ul style="list-style-type: none"> <li>• Construction, repairing and decoration and furnishing in connection of a place of worship</li> <li>• Discharging religious functions.</li> </ul>

<b>S.I. 73 of 2009</b> - Trades Tax (Amendment Regulations), 2009	Former President of Seychelles exempted from Customs duty.	Items imported for personnel and exclusive use.
<b>S.I. 76 of 2009</b> - Trades Tax (Amendment Regulations), 2009	Exemption of equipment to be used within the port as defined by the Seychelles Port Authority Act, 2004.	Items of plant, boat, equipment, machinery and construction materials to be used exclusively within the port.
<b>S.I. 82 of 2009</b> - Customs Management Act (Importation of goods through post or courier) Regulations, 2019	Goods imported for personal and exclusive consumption or use of the consignee through post or courier.	Customs value of SCR3000 exempted from Customs duty.  Goods shall not apply to alcohol and tobacco products.
<b>S.I. 33 of 2010</b> - Trades Tax (Promotion of Environment Friendly Energy) Regulations, 2010	Goods imported to be used in the process of conservation, generation or production.	Renewable or environmentally friendly products as endorsed by the Seychelles Energy commission are exempted from Trade Tax.
<b>S.I. 25 of 2013</b> – Customs Management Act, 2011 (Customs Management (Levy on importation of Motor vehicles for Taxi Operators’ business) Regulations, 2023	Vehicle for Taxi Operators’ businesses.	Motor vehicles imported for that purpose shall be subjected to a levy of SCR5000.
<b>S.I. 118 of 2014</b> – Customs Management (Promotion of Agriculture and fisheries) Exemption and Rebate Regulation 2014	Exemption from Customs duty.          <b>1.</b> Rebate of 50% of the applicable rate of Customs duty.    <b>2.</b> Rebate of 5% of the applicable rate Customs duty.	<b>1. CAPITAL EQUIPMENT</b> Any equipment used solely in the production and processing of agricultural goods including the processing of agriculture products having a value of SCR1000 or more including construction materials, refrigeration trucks or forklifts.  <b>2. PROTECTIVE AND SAFETY EQUIPMENT</b> Protective clothing, gloves, any other items approved by the Ministry of Agriculture.  On importation of commercial motor vehicles. (vehicle designed for the transportation of goods).  On importation of inputs (goods used in the production or processing of agricultural goods) and Minor operating equipment. (Goods used solely in the production or processing

		<p>agricultural goods) and Minor operating equipment. (Goods used solely in the production or processing of agriculture goods or in the fishing industry having a value of less than SCR1000 per item).</p> <p>Persons engaged in Agriculture recognized by the Ministry of Agriculture.</p>
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## VALUE ADDED TAX

As per Regulations	Exemptions/Concessions	Descriptions
<b>S.1. 4 of 2014</b> - Value Added Tax (Amendment of schedules) Regulations, 2014		
	Importation done by a person carrying the business as a licensed educational institution. (Not applied to government school).	Educational materials and equipment (excluding motor vehicle), construction materials, reference books (not for sale) and school uniform.
	Goods (including motor vehicles and other articles) imported by religious organization registered or established under the law.	Construction, repairing, decorating and furnishing of churches, presbyteries or other religious organization in connection with duties or place of worship, OR Discharging religious functions.
	Importation of goods arriving by air or sea through post or courier.	Goods imported for the personal use of the consignee with an exempted quantity of SCR3000.
	Importation of goods accompanied by a person arriving by air or sea .	<p>Maximum tax exemption allowance for passengers aged 18 years and above, and under 18years.</p> <p>Maximum tax exemption allowance for ship and airline personnel's.</p>
	<p>Person identified to the extent required by the Privileges and Immunities Act or a person recognized by the Minister of Foreign Affairs.</p> <p>(Diploma, Consular, and International Organization)</p>	<p>Goods imported for the personnel and exclusive consumption or use of a person.</p> <p>Good supplies, materials and equipment in connection with an agreement entered into with the Government of Seychelles.</p>

	Other government or International Organizations under technical aid or assistance programs approved by the Government of Seychelles.	Materials and equipment.
	Containers of imported merchandise.	Goods which after discharge are returnable to sender where: - The containers have been identified by Customs at the time of exportation.  - There are records of receipt and disposal.
	Good re-imported after exportation.	Goods send for repair, exhibition, processing, replacement under warranty or personal use.
	Passenger baggage for personal or household use of the passenger.	Goods must have landed within six months of the passengers 'arrival in the country.
	Document of no commercial value.	Such as invoices, blank cheques etc.
	Newspapers, magazines etc.	Imported for personal use.
	Trade advertisement, promotional materials not intended for resale.	Samples up to SCR1000 per item.
	Goods imported;  • By the President  • By Former President	For personal use or for official purposes in his capacity as president.  For personal and exclusive use.
	Good imported to be used in the process of renewable energy.	<ul style="list-style-type: none"> <li>• Conservation, generation or production of renewable or environmentally friendly energy sources.</li> <li>• Conservation or fresh or portable water resources or re-use or recycling of waste water.</li> <li>• Solid waste recycling or reduction or re-use.</li> </ul>
	Goods imported by Seychelles People Defense Forces, Seychelles Pension Fund, National Art and Sports Council.	Solely for the use in the conduct of their activities, functions and duties.
	Goods and equipment imported by person engaged in fishing, farming and supporting activities.	Goods, excluded motor vehicles except specialized vehicles. Supporting activities include abattoir, animal feed and hatchery.

	Importation of goods for use outside Seychelles Airport, in retail outlet or for operators of duty free shops.	Goods as consumable stores for aircraft/vessel.  Capital goods with CIF of SCR100,000 and shelf life of 2 years.
	Importation of goods for by Civil Aviation Authority for exclusive use for the management and maintenance of facilities at the Airport.	Plants, equipment, machinery and construction materials.
	Goods imported by Ministry of Health.	Persons engaged in the dispensing of vitamins to be used for therapeutic purposes.
<b>S.I 42 of 2016</b> - Value Added Tax (Amendment of First Schedule) Regulations, 2016	Goods and equipment approved by the Ministry of Agriculture for importation by person engaged solely in farming and supporting activities.	Supporting activities include abattoir, animal feed factories and hatchery. Goods exclude motor vehicles except specialized motor.
<b>S.I. 33 of 2018</b> - Value Added Tax (Amendment of First Schedule Regulations) 2018	Exemption on goods imported or locally produced as per HS codes.	Any imported goods are liable to VAT at the point of entry, unless exempted under the First Schedule of the VAT Act 2010.
<b>S.171 of 2021</b> Value Added Tax- (Amendment of First Schedule) Regulation, 2021	Importation of goods for persons with disability (Certified by Ministry of Health).	Goods specifically modified or design.

## EXCISE TAX

As per Regulations	Exemptions/Concessions	Descriptions
<b>S.I. 54 of 2018</b> - Excise Tax ( Concessions) Regulations 2018	Concession on Excise Tax for importation of a commercial motor vehicle.	<b>12.5%</b> on excise tax by person registered as fisherman or famer.
<b>S.I. 30 of 2010</b> - Excise Tax (Motor vehicles for members of the National Assembly) Regulations 2010	Members of National Assembly during member's term of office.	Exempted from excise tax on passenger type motor vehicle.
<b>S.I. 90 of 2018</b> - Excise Tax (Fuel Exemptions and Concessions) Regulations 2018	Public bodies for public transportation.	Fuel for the exclusive purpose of fueling public buses – 100 % (exempted) applicable.

	Public bodies responsible for Island Development.	Fuel for the exclusively purpose of fixed wing aircraft/vessel for transportation of staff- 50% applicable rate.
	Licensed domestic air transport (fixed wing) operator.  Fuel for exclusive purpose of fixed wing aircraft.	Approved by Civil Aviation for commercial purposes only.  50% applicable rate.
	Fuel Concessions under approved agreement with the Government of Seychelles.	As specified under the relevant agreement.
	Licensed accommodation operators.	Fuel for exclusive purpose of electricity for the delivery of utility services.
	Licensed Ferry Services operators (cargo).	For transportation of goods - 50% of the applicable rate.
	Boat owners.	Fuel exclusively for a vessel undertaking commercial fishing.  100% of the applicable rate.
	Seychelles Fishing Authority (SFA)          Public bodies responsible for the supply of electricity	Fuel for resale for the exclusive purpose of fueling vessels undertaking commercial fishing (excluding shark fishing) - 100% of the applicable rate.          Fuel for the exclusive purpose of: <ul style="list-style-type: none"> <li>• Generation for the supply of electricity.</li> <li>• Generation for the supply of electricity for general purpose on islands managed by IDC.</li> </ul> Concession of SR0.50 per liter.

<b>S.I. 108 of 2022</b> –Excise Tax (Fuel Exemptions and Concessions) Regulations 2022	Licensed Ferry Services Operators ( Cargo)	Fuel used in licensed ferry vessel transporting cargo between islands – is 25% of the applicable rate, valid until <b>1<sup>st</sup>October 2023</b> .
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