

## What are the procedures to follow?

All goods detailed on the VAT invoice must be presented to Customs for inspection; if satisfied that the claim meets the criteria for a refund, the Customs Officer will endorse the invoices with a Customs stamp. The VAT refund is processed once visitors have passed through immigration at the point of departure. If the goods have not been inspected and the VAT invoices have not been endorsed by Customs before proceeding through the immigration checkpoint, VAT cannot be refunded.

Once inside the departure hall and immigration formalities have been completed, visitors must proceed to the Seychelles Revenue Commission (SRC) VAT refund counter to finalize the refund process. The counter is located after the Duty-Free shop on the ground floor of the Departure Lounge. Visitors will require the endorsed VAT invoices and their passport. They will also need to complete and sign a VAT refund form.

## How will the VAT be refunded?

Refunds can only be made in cash if it is above the equivalent of SR150 in value. Visitors may choose one of four currencies:

- United States Dollar
- Euro
- British Pound
- Seychelles Rupee

Should there not be sufficient notes and cash, refund will otherwise be done via bank transfer to the visitor's account. Bank details and email address need to be provided to the Customs Officer at the counter.

# Seychelles Revenue Commission Information Brochure VAT Refund at the Airport VAT

For more information

**This brochure is not intended as an exhaustive explanation of the law. If you require detailed information about your tax obligations you should visit the SRC or write to or email us.**

### Visit:

Seychelles Revenue Commission  
3rd Floor  
Maison Collet  
Victoria, Mahé

### Write to:

PO Box 50  
Victoria, Mahé  
**Phone: 4293737**  
**Customs:4293762**

### E-mail / Web

[commissioner@src.gov.sc](mailto:commissioner@src.gov.sc)  
[www.src.gov.sc](http://www.src.gov.sc)



## VAT Refund at the Airport



An explanation about VAT Refund

## What is VAT refund?

Generally, when visitors take home goods they purchased on holiday whilst in Seychelles, the goods are considered as export. VAT does not apply on exports from Seychelles. Under the Seychelles VAT System, a visitor at the time of departure can claim a refund of VAT paid on certain taxable good purchased from a VAT registered vendor. The VAT rate in Seychelles is 15%.

## Who qualifies to claim a VAT refund?

Non-residents holding a foreign passport and who hold a valid ticket to travel out of Seychelles to a foreign destination can claim their VAT refund. Claims for a refund must be submitted by the visitor upon departure from Seychelles.

Residents and people working in Seychelles under a GOP for any period of time are not considered to be visitors in such instance and therefore are not eligible to apply for VAT refund .

Under the business tax Act, "Resident person" mean:

*a) an individual—*

*(i) who resides in Seychelles;*

*(ii) whose domicile is in Seychelles unless the person has a permanent place of abode outside Seychelles; or*

*(iii) who is present in Seychelles for a period of, or periods amounting in aggregate to, one hundred eighty-three days or more in any twelve-month period that commences or ends during a tax year;*

## What goods qualify for VAT refund?

VAT refund at the airport can ONLY be claimed on the following goods purchased at a VAT registered vendor

- Articles or jewellery of precious metals
- Precious or semi precious stones (natural, synthetic or

reconstructed)

- Articles of natural or cultured (farming) pearls
- Carpets (silk, wooden, durries and chain stitch)
- Crafted artefacts, arts or sculpture
- Manufactured fragrance or perfume
- Manufactured toiletries or fashion accessories
- Cosmetic Items
- Accessories (hand bags, sunglasses, hats/caps, back packs and shoes)
- Technological and electronic devices (computers, laptop computers, tablets, mobile phones, music players, walkie talkies and storage devices).

## How to identify VAT vendors?

To be eligible for a VAT refund, visitors must ensure that their purchases are made from a VAT registered vendor and that the goods qualify for a refund under the law. VAT registered vendors can be identified by the VAT certificate and sticker which are placed in a prominent, visible location at the business premises. If in doubt, visitors should check with vendors to confirm they are VAT registered. VAT registered vendors are required to provide their clients with a valid VAT invoice.

## What is a valid VAT invoice?

Visitors must ensure that they are issued with a valid VAT invoice when purchasing goods for which they intend to claim a VAT refund. A valid VAT invoice contains the following information as a minimum :

- Name, address, and the Tax Identification Number (TIN) of the VAT registered vendor;
- Name of the buyer/purchaser;
- A unique serial/invoice number and the date the VAT invoice was issued;
- A description of the goods;

- The quantity or volume of the goods; and
- The price of the goods, and the amount of VAT paid.

The invoice must include the name of the person who will be claiming the refund. In cases where the amount on the invoice is indicated in foreign currency, the equivalent in Seychelles rupees corresponding to the daily rates must also be provided on the invoice.

## How do I make my claim for a VAT refund?

All goods claiming VAT refund must be inspected by Customs. If goods are located in the luggage intended to check-in, prior to checking-in said luggage, proceed to the Customs VAT counter.

The VAT Counter is positioned on the left hand side of the check-in desk, outside the departure lounge. If the goods claiming VAT refund are being hand carried in handbags/carry-on luggage, kindly proceed to the Customs Vat Refund Counter (prior to entering the departure lounge). If the counter is unattended kindly use the phone to request the presence of a Customs Officer. Note that you will need both the invoices and the goods when you present yourself to the Customs Counter.

## What documents you will need to claim a VAT refund?

The following documents must be presented to the Customs Officer along with the goods:

- Passport of the visitor claiming the VAT refund (this cannot be a Seychelles passport)
- Flight ticket or valid boarding pass
- VAT invoices detailing the goods purchased