

- The vessel must be used as a means of transport by the traveler who has imported it into Seychelles.
- The vessel must not be used by any other person, in particular by a person who is a resident in Seychelles.
- The vessel must not be used for transportation of goods and people for remuneration, or for any other industrial or commercial purposes.
- The vessel must not be lent, sold, hired, given away, exchange or otherwise disposed of in Seychelles
- The vessel must be exported before the expiring period of the temporary admission
- Upon the expiring period of the temporary admission the person responsible for the pleasure yacht must apply for approval if she/he wants to extend the period of stay in Seychelles.
- The vessel must submit an export bill of entry upon departure.

**It is important to note that it is an offence under the Customs Management Act:**

- **not to make entries or declaration**
- **to make or deliver to Customs a false document**
- **to defraud Customs of any duties, taxes or levies**

## Seychelles Revenue Commission Information Brochure Temporary Admission of Pleasure yachts

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 us.**

### Visit:

Seychelles Revenue Commission  
3rd Floor Maison Collet or  
Any Customs Offices

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)



## Temporary Admission of Pleasure Yachts



An explanation about Temporary  
Admission of Pleasure Yachts

### What is Temporary Admission ?

Temporary Admission is a Customs procedure under which certain goods are imported for a specific purpose and can benefit from total or partial relief from the payment of Import duties and taxes.

In that case, a traveler/visitor who resides outside Seychelles is allowed to bring pleasure yachts as a means of transport. Visiting yachts entering Seychelles temporarily for personal use may enter the country without payment of import duty and Value Added Tax upon the approval of Customs.

### Pleasure yachts are vessels used for pleasure and recreation purposes only

### What is the period allowed for temporary admission of pleasure yachts?

The Commissioner of Customs may determine the period for temporary admission which must not exceed 12 months .

### What is the requirement to report?

Once the visiting yachts enter Seychelles, Customs Boarding Officers will board and issue a clearance certificate to the yacht. Customs Boarding Officers will provide the yacht with the necessary instruction. The yachts have one month to submit a Customs declaration.

### How to report?

For administrative purposes, Customs will issue an initial 1 month period without having to submit a Customs declaration. Prior to the lapse of the one month period, to extend its stay in Seychelles, the person responsible for the Yacht is required to contact:

#### INLAND REVENUE UNIT

Telephone number =248 4298659/4298667

Email [inland.revenue@src.gov.sc](mailto:inland.revenue@src.gov.sc)

The person responsible for the pleasure yacht must fill the Temporary Admission form requesting the period of stay for the pleasure yacht in Seychelles.

### What documents are required to be submitted with the temporary Admission form?

The following documents must be submitted with the form:

- Certificate of registration of the vessel or a valid sale agreement
- Certificate of registration of the company and certificate of directors and shareholders (if applicable)
- Valid Insurance document of the vessel
- Bill of sales
- Builder's certificate.
- Copy of passport
- Picture of vessel
- Import Permit



### What is the procedure to follow upon Customs approval?

Upon Customs approval the person responsible for the pleasure yacht must submit to Customs a Bill of Entry using IM5.

### What is the requirement to qualify for Temporary Admission without payment of taxes?

To qualify for Temporary Admission without payment of taxes the traveler/visitor must prove to Customs that :

- The vessel is registered outside Seychelles
- The owner of the vessel must be a person who is living or has established abroad.
- The traveler/visitor is the owner of the vessel or has been authorized by the owner to use the vessel
- While in Seychelles the vessel will be for private used only.

### What are the conditions for Temporary Admission ?

There are specific conditions attached to the Temporary Admission of pleasure yacht?

- The person responsible for the pleasure yacht must submit appropriate Customs declaration of the vessel
- The vessel must be used solely for private use