

The clearance of the goods will be done once Customs has completed the process.

What procedures to follow when the applicant is departing from Seychelles?

a) When Goods Are Exiting as Accompanied Luggage

Step 1: In the case that the goods have been in the country for more than seven days and are exiting the country as accompanied luggage, the applicants are required to register a Bill of Export.

Step 2: Applicants are required to provide invoice and packing list.

Step 3 : On the day that the goods are exiting the country and prior to checking, the applicant is required to bring the consignment (goods) together with the documents to the International Airport departure lounge for verification by Customs Officer: (1) A Bill of Export and (2) Receipt

b) When Goods Are Exiting Through Cargo

Step 1 :When goods are exiting the country through cargo, applicants will require to :

- Register a bill of export, Provide invoices, packing list and airway bill

Step 2:Applicants/exporters are requested to schedule an appointment with the export unit via the email address export@src.gov.sc

Step 3: The applicants need to make payment of Bill of Export and ensure that they get the documents stamped to provide to handling agent for the departure of the consignment.

If the goods imported on Temporary Admission are sold or used for a purpose not authorised by Customs, the applicant shall pay the applicable duties and taxes on the declared value of the goods at the time of importation.

Seychelles Revenue Commission Information Brochure Temporary Admission

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:

Any Customs Offices.
OR
Inland Revenue
Sushine House, Providence
4298659/4298667

Write to:

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

E-mail / Web

commissioner@src.gov.sc
www.src.gov.sc



Temporary Admission

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence
P.O. Box 50, Victoria, Seychelles | Phone: 4293737 | Fax: 4223000 | Legal.commissioner@src.gov.sc
Please address all correspondence to the Commissioner General.

UNDERTAKING IN RESPECT OF TEMPORARY ADMISSION OF GOODS

PERSONAL DETAILS OF APPLICANT (BLOCK LETTERS)	
Name: <input type="text"/>	Address: <input type="text"/>
Nationality: <input type="text"/>	Mobile Number: <input type="text"/>
Email: <input type="text"/>	

OWNER'S INFORMATION	
Owner's Name: <input type="text"/>	Owner's Address: <input type="text"/>
Owner's Contact: <input type="text"/>	Owner's Email: <input type="text"/>

TRAVEL DETAILS OF THE APPLICANT	
Passport Number: <input type="text"/>	Passport Expiry Date: <input type="text"/>
Visa Validity/Applicant: <input type="text"/>	Duration of stay: <input type="text"/>

The undersigned make the application for tax-free importation of goods listed below on the basis that the goods are imported temporarily and will be re-exported or placed under another Customs procedure.
The good must be re-exported within a maximum period of Six 6 months from the date of importation.

GOODS (specify vessel)			
Description of Goods	Serial Number	Quantity	Value

DOCUMENT	
Commercial Invoice	
Letter of Intent	

Contract Reference

An explanation about Temporary Admission

What is Temporary Admission ?

Temporary Admission is a Customs procedure under which certain goods can be brought into Seychelles temporarily on total or partially relieved from payment of import duties and taxes. Therefore, for goods to qualify for temporary admission will depend on the type of goods and their use before they are re-exported.

What kind of goods are eligible for Temporary Admission?

The following goods may be temporarily imported into Seychelles without payment of duty or taxes :

- Goods for sampling purposes.
- Professional equipment
- Goods to be used in exhibition
- Goods to be used for in a particular demonstration
- Goods to be used for a project.

What are the general rules for temporary Admission ?

Goods are to be imported for a specified purpose, and are to be re-exported within a specified period without having undergone any changes except the normal depreciation due to their use (**Section 169 (3) b** of the Customs Management Act 2011).

The goods shall not be lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the permission of the Commissioner of Customs. You cannot use temporary admission to import goods to process or repair .

What is the minimum period of which Temporary Import is allowed ?

Imported goods under temporary admission procedure shall be re-exported within **12 months** from the date of importation as per **Section 170 (2)** of the Customs

Management Act.

The Commissioner of Customs may extend this period to another **12 months** if a written request, stating the reason (s) or purpose, is submitted before the expiry date.

What form of security is required with the temporary Import?

The importer usually have to provide security to cover the import charges normally payable on the goods as per **Section 175** of the Customs Management Act. As per **section 223**, of the Customs Management Act, and S. I. 4 of the Value Added Tax (Amendment of Schedules) Regulations, 2014 the Security are normally the sum equal to the amount of the duty and taxes payable on the goods, had they been entered for home use.

The security can be in the form of a bank guarantee or cash deposited to Customs upon importation, for the amount of duty and taxes payable. Upon re-exportation of the goods within the approved time frame, Customs will refund the deposit.

What are the procedures for applying for temporary admission ?

The Importer must submit an Application for Temporary Admission of the goods addressed to the Commissioner of Customs prior to the importation. The application form can be obtain on the website: src.gov.sc or email Inland.revenue@src.gov.sc, for a copy.

The application must be sent at least two working days before the goods arrive in the country and must clearly state the following information:

- The type of goods,
- The quantity of the goods
- The value, of the goods
- The purpose of the goods
- The owner/representative of the goods

What are the supporting document that must be sent with the application?

The following documents must be submitted with the temporary admission form to help Customs identify the goods at the time of importation:

- Valid Insurance documents
- Letter of intent
- Import permit (if applicable)
- Authorisation letter (if applicable)
- Copy of applicant or owner's passport (for individual)
- Visa Validity
- Contract
- Invoices
- Flight Ticket (if necessary)
- Confirmation letter for repairs (if applicable)

What are the procedures for goods arriving as cargo?

All goods coming through cargo (air or sea) are required to submit a Bill of Entry.

What are the procedure for goods arriving as hand carried Luggage ?

For hand-carried goods, which are staying for less than seven days, Customs will issue an initial seven-day period without having to submit a customs declaration. However, if the goods are to stay for more than **7 days**, a bill of entry will be required.

Once visitors have completed immigration formalities and claimed their baggage, they will have to proceed to the **RED Channel**, so that Customs Officer can conduct an inspection of the goods against the approved temporary Admission forms for clearance.

Goods without Customs approval of Temporary Admission will be retained until such time the applicant or representative can produce the approval.