

Customs officers will request for any invoices/receipts of these extra item upon which the taxes to be paid will be calculated. Payment of taxes have to be made before the goods are released. Passengers are allowed to leave their excess luggage at Customs (Airport) and make payment later for collection.

### What is meant by 'baggage clearance' at the Airport terminal?

Customs has the right to verify any baggage and all goods in possession of the passenger. Note that baggage includes back pack, handbag, purse, wallet, etc. It is the duty of the passenger to lift, open and repack their baggage after verification. Customs officers are not obligated to lift and repack the passengers' baggage during verification. The customs officer can choose to assist the passenger instead. Passengers are not allowed to :

- dispose of any goods in his/her possession until the customs officer has released the goods from customs control; and
- break the seal of any beverage while still in the terminal

It is the duty of the passenger to ensure that they exit the terminal with all their baggage and tax free allowance. Once the passenger has gone through Customs control and exit the terminal, the passenger is not allowed back in the terminal without Customs permission.

**It is an offence to threaten or bribe a Customs officer**

## Seychelles Revenue Commission Information Brochure Customs instruction for Passengers

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  
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)



## Customs Instructions for Passengers



**An explanation about Customs  
Instruction for Passengers**

### Customs information Notice

Travelling is easier when you know what to expect and plan ahead. Every passenger has to go through Customs check. Passengers must also make it a point to know their tax/duty entitlements prior to entering the country. This is important to avoid unnecessary delays and/or inconvenience at Customs upon arrival.

It is the responsibility of the passenger to:

- Ensure that before they exit the terminal they collect their duty free goods purchased on departure.
- Ensure they exit the terminal with their given allowance and not with the additional allowance of another passenger.
- Produce all baggage to Customs for verification.

### What is a tax free allowance ?

A passenger tax free allowance is the total value of goods a passenger is allowed to bring into the country without paying duties/taxes. This allowance includes a given value of import as accompanied baggage. However, in order for these goods to be exempted they:

- Must be for the personal use of the passenger
- Must not be intended for resale or used as trade goods.
- Must not be of a commercial quantity.

**NB.** Commercial goods are always taxable.

### What is the tax free allowance for passenger entering Seychelles ?

1. 200ml of Perfume and Eau de Toilette
- 2a. 2 litres of alcoholic beverages containing less than or equal to 16% alcohol ( such as beer, wine, and sparkling wine)
- 2b. 2 litres of alcoholic beverages containing more than 16% alcohol (such as whisky, rum, gin and fermented or distilled liqueur) **OR**
- 2c. 4 litres of alcoholic beverages containing 16% or below alcohol
3. 200g Cigarettes, or 200g tobacco products or 50 cigars, or 100 cigarillos
4. SR15000 worth of other goods and one (1) electronic item per passenger of either a tablet or laptop or telephone (for passengers aged over 18 years)
5. SR8,000 worth of other goods and one (1) electronic item per passenger comprising of a tablet or laptop or telephone (for passengers under the age of 18 years )

**NB.** Passengers under the age of 18 years are not allowed to bring in alcoholic beverages and tobacco products.

### What is the tax free allowance for crew members of ships and airlines?

Crew Allowance (ship and Airline):

- 1 litre of alcohol and SR1500 worth of goods, **or**
- 200 cigarettes and SR1500 worth of goods.

### What is meant by 'passenger clearance' at the Airport terminal?

Passengers must collect all their baggage and then proceed to the green or red channel which is a self-elective system. By choosing a specifically designated exit, the passenger is making a declaration either that he/she is carrying "Goods to declare" or "Nothing to declare".

#### 1. Nothing to declare (Green Channel)

A passenger must choose the **Green** channel if he/she is :

- carrying goods in quantities or value **NOT** exceeding their duty free allowance.
- not carrying any restricted or prohibited imports.

Passengers going through Green channel are randomly selected for spot checks.

#### 2. Goods to declare (Red Channel)

A passenger must choose the **Red** channel if:

- He / she has exceeded the duty free allowance for any item (e.g. perfume, alcohol, tobacco or goods over SR 5,000 or SR 3,000). Goods in excess of the passenger duty free allowance attract applicable taxes.
- He / she is carrying commercial goods/restricted and prohibited goods

Please note that the quantity for the tax free allowance is non- transferrable. A passenger who brings in excess of the allowance will be required to pay the taxes due on the extra items brought into the country.