

Transfer of Registration

Excise manufacturers are not allowed to transfer the registration to another person or company without the approval of Customs.

Suspension/Cancellation of Registration Certificate

The registration of manufacturer may be suspended or canceled if the manufacturer fails to comply with any of the requirements under the Excise Tax Act.

Obligations of a Registered Excise Manufacturer

- Submit returns and make payment on or before the 21st of the following applicable month .
- Keep records in the official language for a period of 7 years.
- Maintain and make available records and when required by Customs.
- Notify the Commissioner of Customs of any changes and additions to plant, equipment and products
- Renew the Excise license by 31 December each year.
- Comply with all relevant provisions in the Excise and any other revenue laws.

Seychelles Revenue Commission Information Brochure REGISTRATION OF EXCISE MANUFACTURER

This brochure is not intended as an exhaustive explanation of the law. If you require detailed information about the Excise Tax should visit the Excise Unit at Sunshine House Providence or write to us.

For more information



Contact Customs
Phone: 4293762



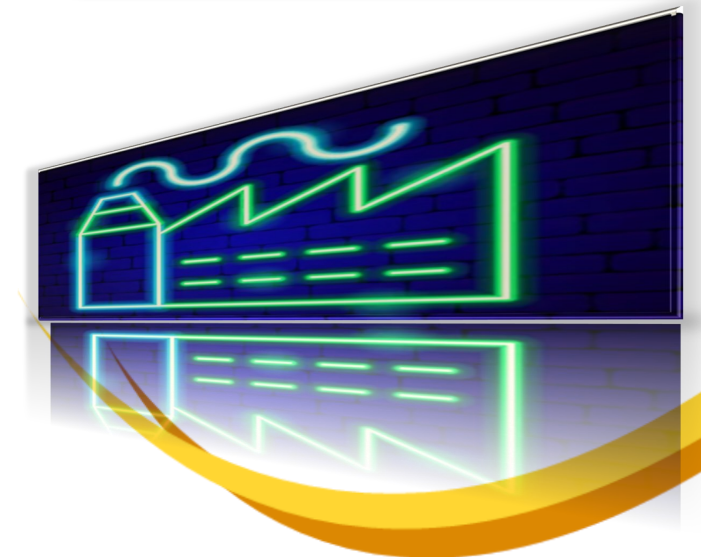
Contact Inland Revenue
Phone: 4298663/4298652
4299850
E-mail : excise@src.gov.sc



Visit our office
Sunshine House
Providence



REGISTRATION OF EXCISE MANUFACTURER



An explanation of Registration of Excise Manufacturer

Contributing to transform Seychelles

SEYCHELLES

Introduction

Excise Manufacturer is a business that manufacture excise products classified and defined in the Excise Tariff. To manufacture these excise products, there must be a transformation of products, and the product becomes commercially known as another from the original product. The production, warehousing, and movement of excise goods need to be closely monitored by SRC-Customs.

What is local excise duty?

Local excise duty is a tax on a range of products which are produced in Seychelles, imposed at any stage of production. The excise rate is imposed in reference to the weight, strength or quantity of the goods, or products, or by reference to their value.

Excise duty Rates:

Tobacco Products	
Cigar, cheeroots, Cigarillo, Water Pipe tobacco	65% (CIF Value)
Cigarettes containing tobacco	R734 per 200 sticks
Beer	
Range between:	
Beer and Stout (Not exceeding 8 % to not exceeding 16 % Vol.)	R16.67 to SR105.60
Spirit Beverages	
Range between:	
Wine (8% to 16% vol.)	SR 48 to SR105.60
Vermouth (8% to 30% vol.)	SR 48 to SR105.60
Cider, Liqueurs and cordial (16% to 30% vol.)	SR 66.00 to SR158.40
Alcopop (0.5 to 8%)	SR 26.95 to SR268.40
Spirit products above 30% A.B.V	SR158.40/L to SR268.40/L

REVENUE

Who applies for an Excise Registration Certificate ?

Any person manufacturing , distilling, mixing , diluting or brewing the following:

- All types of spirits and wines
- Beer and stout
- Alcopop and cider
- Cigarettes, cigarette tobacco, pipe tobacco, cigar and cigarillos.

Registration

Excise goods must be manufactured within a Registered Production Centre and registration is the first stage to ensure that the manufacturers will be compliant with all the excise requirements. In order for any person to manufacture any of the excise goods under the Excise Act, the person must apply to the Commissioner of Customs for a registration certificate .

How to apply

The person must apply in writing to the Commissioner of Customs by providing the following information :

- The nature of the goods to be manufactured
- The process of manufacture
- The premises and equipment to be used in the manufacturing of excisable goods.
- The business and accounting details
- Any other relevant information in support of your request that may be required by commissioner of Customs .

COMMISSION

The applicant must contact Inland Revenue Section to obtain all the necessary information and the application form :

Inland Revenue
Sunshine Building, Providence
Tel: 4298663/4298652/4298650
Email: excise@src.gov.sc

What information /documents are required for registration?

The following supporting document and information must be provided with the application form :

- Copy of the manufacturing license received from SLA, including copy of certificate of incorporation.
- Drawing detailing the location plan of the premises, machinery, plant, and other equipment, and including plot number.
- Details of the security of the premises,
- The Current financial standing of the applicant
- An estimate of the annual production
- The proposed system of accounting including the computer system, records of usage, wastage stock , and deliveries.
- A valid security bond for the protection of Excise duty.