

## What are the documents required for the clearance of goods at customs?

The following documents are needed for clearance of goods at Customs:

- ◆ Unaccompanied personal effects statement form collected at Customs office. The form has to be completed and submitted as a scanned copy attached with the Bill of Entry;
- ◆ Bill of Entry using the Extended procedure **IM 4000** and National Code **9904**;
- ◆ Invoices/Receipts;
- ◆ Bill of Lading/Airway Bill;
- ◆ Packing List/ List of goods in cargo;
- ◆ Copy of passport showing exit from Seychelles;
- ◆ Copy of passport of most recent entry in the Seychelles;
- ◆ Import permit ( if applicable) ;
- ◆ Letter from organization to certify that the student/graduate was sent for studies or in cases whereby the student/graduate went to study at their own expenses, they must provide document (s) proving their attendance at the institution of study ( if applicable).

## Seychelles Revenue Commission Information Brochure Returning Residents and Graduates

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)



## Returning Residents and Graduates



**An explanation about Returning Residents and Graduates**

### Who do we consider as a returning resident / graduate?

A returning graduate is a citizen of Seychelles who has been studying abroad at an educational institution recognized by the Ministry responsible for Education, for a minimum period of 9 months.

A returning resident is a Seychellois citizen who has been absent from Seychelles for a continuous period of not less than 2 years and is returning to Seychelles to take up permanent residence.

### What type of concessions are returning residents and graduates entitled to ?

The following are entitlements for a returning resident and graduate:

- ♦ Duty free on used personal items;
- ♦ Duty free on used household items;
- ♦ SR1000 tax free for new household effects
- ♦ Permission to import used second hand car

It is important to note that new items will be subjected to the applicable rate of Customs duty and taxes over and above the SR1000 tax free allowance for new household effects.

### What are used personal and household items?

Used personal and household items are goods which the returning resident or graduate have owned, possessed, and used before returning to the country of residence. It is very important that the items meet the three requirements of ownership, possession and used to qualify for those mentioned duty free entitlements.

Used items must have been in the possession of the owner for a period of 12 months or more to be exempted from payment of taxes.

It is advisable to keep receipts when purchasing goods intended to be brought back to the country. The receipts must be presented to Customs upon importation of the goods. It is very important to note that in cases where restricted goods are being imported, such goods must be accompanied by an import permit.

### What are conditions for importing a used / second hand vehicle?

A returning resident/graduate may also import a new or used motor vehicle. However, there is no concession on such imports – the applicable taxes/duties have to be paid at the point of entry. Only one vehicle is allowed per person.

The used second hand vehicle must be:

- ♦ for passenger use only;
- ♦ classified under HS code 8703 or HS code 8711 only;
- ♦ not older than 3 years at the time it lands in the country;
- ♦ right hand wheel drive.

Once an import permit has been issued to import a second hand vehicle, the returning resident or graduate will not be allowed to import another second hand motor vehicle or motor cycle if he/she decides to move overseas again.

***All goods to be imported must enter the country within six months following the return of the graduate/resident.***

***New Household items will be liable to Customs duty and taxes at the applicable rate. However, returning graduates/ residents are entitled to a concession of SR 1000 per person on the value of the new household effects. This will apply in the case of a passenger who is accepted by the Assistant Commissioner of Customs as transferring to his/her place of residence from another country to the Seychelles.***