



Customs Offences and Penalties

Introduction

The Customs Management Act 2011 (CMA), defines the laws that guides the Seychelles Revenue Commission (SRC) Customs Division including traders, customs agents and members of the public, when importing and exporting goods to and from the Seychelles .

Whilst SRC must ensure compliance to the CMA, and respect the rights and obligations of those involved, it is also the responsibility of all engaged in facilitating trade to adhere to the laws in the CMA.

Non-compliance to Customs laws and regulations constitutes as an offence under the CMA. Offences committed may attract specific fines or penalties imposed by Customs and may even lead to convictions. Under the CMA, Customs officers have the rights to conduct searches, arrests and prosecution of individual when offences are committed.

Offences and Penalties

Offences	Details	Penalties
Threatening or resisting Customs officer	<i>A person who-</i> * threatens or assaults; *by force resists, hinders, obstructs; or intimidates any officer in the execution of the officer's duties or a person acting in the officer's aid; *interferes with any equipment used by Customs; or *does any act with the intention of impairing the effectiveness of any equipment used by Customs.	Liable on conviction to a fine not exceeding SCR 50,000 or imprisonment for a term not exceeding 3 years, or both.

Offences	Details	Penalties
Bribery and Collusion	Where the assistant Commissioner of Customs, officer or any other person appointed or authorized by the Assistant Commissioner of Customs to discharge any duty- * directly or indirectly asks for or takes in connection with his or her duties, any payment, or other reward, or any promise or security for any payment, not being a payment which the person is entitled to claim or receive; or * proposes or enters into any agreement to conceal an act whereby the Government of Seychelles is or may be defrauded or which is unlawful.	Liable on conviction to a fine not exceeding SCR 100,000 or imprisonment for a term not exceeding 5 years or both.
Bribery and Collusion	A person who – * directly or indirectly offers or gives to the Assistant Commissioner of Customs, officer or other person appointed or authorized by the Assistant commissioner of Customs any payment or other reward, or any promise or security for any payment or reward; or * proposes or enter into agreement with the Assistant Commissioner of Customs, officer or other person appointed or authorized by the Assistant Commissioner of Customs, to induce him conceal an act whereby the Government of Seychelles may be defrauded or which is otherwise unlawful.	Liable on conviction to a fine not exceeding SCR 100,000 or imprisonment for a term not exceeding 5 years or both



Offences	Details	Penalties
Counterfeit seals or marks	<i>A person who, without lawful authority or justification, has in his possession or makes or uses any counterfeit seal, stamp, or mark in imitation of or closely resembling any seal, stamp, signature or other initials or mark used by the Customs-</i> * in case of an individual * in case of a body corporate	* Liable on conviction to a fine not exceeding SRC 50,000 or imprisonment for seven years, or both * Liable on conviction to a fine not exceeding SRC100,000.
Unauthorized access to or improper use of customs computerized entry processing system	<i>Any person –</i> * knowingly and without lawful authority by any means gains access to or attempts to gain access to any Customs' computerized system; * having lawful access to any Customs Computerized system knowingly uses or discloses information obtained for any unauthorized purpose; or * receives information obtained from any Customs computerized system and uses, discloses, publishes or otherwise disseminates such information; * falsifies any record or information stored in a Customs' computerized system; * damages or impairs a Customs computerized system; or * damages or impairs any duplicate tape or disc or other medium on which any information obtained from a Customs' computerized system is stored.	Liable on conviction to a fine not exceeding SC50,000 or imprisonment for a term not exceeding 5 years or both

Offences	Details	Penalties
Aiding abetting counseling or procuring	<i>A person -</i> * who aids, abets, counsels or procures the commission of an offence under the CMA or who solicits or incites any other person to commit an offence under the Customs Management Act, 2011.	Liabe on conviction to a fine not exceeding SCR 50,000 or imprisonment for a term not exceeding 5 years, or both.
Failure to produce book, records or other documents and data	<i>A person-</i> * commits an offence if that person fails or refuses to comply with a requirement of Customs under CMA Section 36. ·In the case of an individual ·In the case of a body corporate	* Liabe on conviction to a fine not exceeding SCR 20,000 * Liabe on conviction to a fine not exceeding SCR 50,000



Offences	Details	Penalties
Interference with seals and fastenings	Where any fastening, lock, mark, sign, stamp or seal that has been placed by an officer on any goods or container is, without the authority of an officer, opened, altered, broken or erased by an person while the vessel or aircraft is in Seychelles the person so acting and the person in charge of the vessel or aircraft.	Liable on conviction to a fine not exceeding SCR 20,000
Interference with cargo	<i>Where after an aircraft or vessel arrives in Seychelles, and before a report is made with accordance with CMA Section 57-</i> *the cargo is interfered with; or *alteration is made in the storage of goods	The person so acting or the person in charge of vessel or aircraft is liable on conviction to a fine not exceeding SCR 50,000
Interference with goods	<i>Where a person without lawful justification or without permission of the proper officer-</i> *makes any alteration to the condition of goods subject to customs control; *interferes with including by way of addition to or taking away the goods; * removes the goods from a place which an officer has directed that the goods are to be stored.	Liable on Conviction to a fine: * in the case of an individual SCR50,000, and * in the case of a corporate SCR100, 000.

Offences	Details	Penalties
Offences in relation to entries and other declarations	<i>If a person:</i> * fails to make an entry or declaration required under the CMA; * makes a false entry or declaration required under the CMA; * makes or delivers to a Customs officer a false document; * fails to take all reasonable steps to ensure that an entry or declaration in a document made is genuine.	Liable on conviction to a fine: * in the case of an individual SCR50,000, and * in the case of a corporate SCR100,000
Fraudulent evasion of duties	<i>Where under any provision of the CMA or the Customs tariff Act goods are, declared for a particular purpose or entered under any condition and are exempt from duties, taxes or levies or tax or liable to a lower rate of duty. tax or levy, a person-</i> * <i>uses or deal with those goods for a purpose other than that for which they have been declared; or</i> * <i>fails to comply with any conditions imposed when the goods where entered</i>	Liable on conviction to a fine not exceeding an amount equal to 3 times the amount of the duties, taxes or levies that would have been payable if the goods had been declared or entered under the proper Customs procedure, or a fine not exceeding SCR25, 000.





For more Information:



+ 248 4293737/4294909



advisory.center@src.gov.sc



www.src.gov.sc

**SEYCHELLES REVENUE COMMISSION
3RD FLOOR
MAISON COLLET BUILDING
VICTORIA, MAHE, SEYCHELLES**



+248 4293737