

If the application is incomplete, Customs will revert to the applicant requesting for re-submission of all completed application. The applicant will be provided **14 working days** to resubmit the application. Failure to adhere to the time frame, will result in the application not being accepted.

6. Under what circumstances can the refund application not be approved ?

Customs will not approve the refund application if:

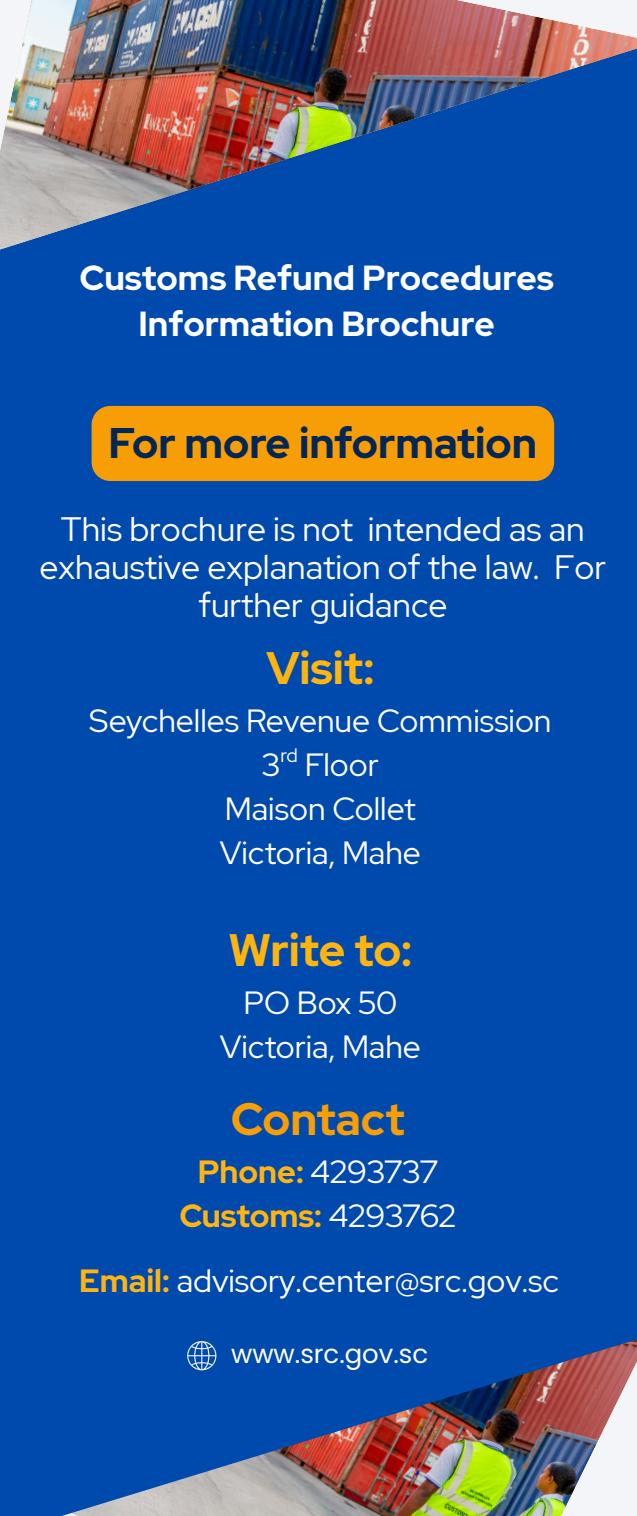
- It was not lodged within the statutory time limit, that is: from four years from the date the declaration was declared to Customs in line with section 237 (3) of the Customs Management Act, 2011
- The complete application has not been resubmitted within **14 days** as requested by Customs.
- The applicant provided false or misleading information .

7. What are the responsibilities of the applicant ?

The applicant must :

- Submit the completed refund application form to Customs in the manner requested and within the timeframe prescribed under the law.
- Ensure all the supporting documents are enclosed with the completed refund application in the email upon submission to Customs.
- Provide additional information requested by Customs within the time frame provided.
- Cooperate with Customs during the verification or examination process of the refund.
- Settle any outstanding debts with Customs before the refund is approved.

Any amount to be refunded will be offset against any outstanding owned to the Seychelles Revenue Commission.



Customs Refund Procedures Information Brochure

For more information

This brochure is not intended as an exhaustive explanation of the law. For further guidance

Visit:

Seychelles Revenue Commission
3rd Floor
Maison Collet
Victoria, Mahe

Write to:

PO Box 50
Victoria, Mahe

Contact

Phone: 4293737
Customs: 4293762

Email: advisory.center@src.gov.sc

 www.src.gov.sc

Customs Refund Procedures



Know more about how to apply for a refund with Customs.

1. Customs Refund

The Custom Division may grant refunds in circumstances where duties, taxes and levies are refundable and permitted under the law. Refunds may also be granted if the duties, taxes and levies have been overpaid or due to an error caused in payment.

A refund shall not be granted if the repayment were not legally owned and was a result of a deliberate action .

2. When can refund be considered ?

Customs can consider to provide a refund in the following circumstances:

- Duties and taxes were overpaid due to incorrect tariff classification, valuation or wrong declaration or change in quantity of imported goods.
- Duplicate payments were made for the same consignment.
- Import permits, exemption or concession as applicable under the law were granted for the goods, but was not known by the importer at the time of clearance.
- Excess payment made due to shortages, short landing of goods or faulty goods under warranty.
- Goods have been lost, destroyed or deteriorated under customs control.
- Any other situation provided for under the Customs Management Act, 2011.

3. What is the time -frame to apply for a Refund?

The importer has four year, from the date the declaration was made to Customs to request for a refund.

4. What is the refund procedures?

The importer must complete the Customs Refund Application Form available via the SRC website www.src.gov.sc and submit the completed form via email src-inland-revenue-refund@src.gov.sc

5. What documents must be submitted with the refund application form?

The documents to be submitted to execute the refund process are as follows:

- Letter of authorization from the importer if the applicant is an agent.

- The documents to be submitted to execute the refund process are as follows:
- Letter of authorization from the importer if the applicant is an agent.
- Copies of Bill(s) of Entry related to the transaction.
- Proof of payment such as bank receipts, payment vouchers, or customs receipts.
- Commercial documents such as invoices, bills of lading/air waybill, packing lists, and insurance certificates.
- Approval/Exemption letters if applicable, e.g., concession approval from the relevant Ministry or relevant authority.
- Evidence of error or overpayment (e.g. corrected declaration, re-assessment notice).
- Copy of duty payment receipt
- Cargo report
- Certificate of origin for a preferential rate (as applicable)
- Other supporting documents as requested by Customs during the clearance process .

Please ensure to provide all required documents as mentioned above to facilities the refund process.

6. What happen when the refund application is submitted ?

The applicant will receive an acknowledgement receipt of application from Customs.