

Seychelles

Customs Tariff Act

Act 10 of 1932

Legislation as at 8 November 2017

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Customs Tariff Act

Act 10 of 1932

Commenced on 23 July 1932

[This is the version of this document at 8 November 2017.]

[Act 10 of 1932; Act [21 of 1933](#); Act [14 of 1936](#); Act [15 of 1938](#); Act [4 of 1941](#); Act [9 of 1949](#); Act [5 of 1951](#); Act [4 of 1956](#); Act [18 of 1957](#); Act [31 of 1961](#); Act [19 of 1964](#); Act [6 of 1965](#); Act [17 of 1967](#); Act [34 of 1967](#); Act [37 of 1967](#); Act [1 of 1972](#); Act [8 of 1975](#); Act [95 of 1975](#); Act [23 of 1976](#); Act [8 of 1977](#); Act [17 of 1977](#); Dec 1 of 1978; Dec 24 of 1978; Dec 58 of 1978; Dec 32 of 1979; Act [6 of 1980](#)]

1. Short title

This Act may be cited as the Customs Tariff Act.

2. Customs duties on imports

- (1) Subject to the provisions of this Act, customs duties shall be levied and paid in respect of goods imported into Seychelles at the following rates, that is to say—
 - (a) in the case of goods accepted by the Collector of Customs as grown, produced or manufactured in and consigned from any place referred to in Schedule A or Schedule B or Schedule B1 at the respective rates specified in Schedule C in the column under the heading "Commonwealth, European Economic Community and African, Caribbean and Pacific Group of States";
 - (b) in the case of other goods, at the respective rates specified in Schedule C in the column under the heading "other countries".
- (2) Customs duties shall not be levied or payable in respect of the importation into Seychelles of the goods specified in Schedule D.
- (3) For the purposes of this Act, any reference in this Act to—
 - (a) the Commonwealth preference area, shall be construed as a reference to the places specified in Schedule A;
 - (b) the EEC area, shall be construed as a reference to the places specified in Schedule B;
 - (c) the African, Caribbean and Pacific Group of States shall be construed as a reference to the places specified in Schedule B1.

3. Customs duties on exports^{*}

Subject to the provisions of this Act, customs duties shall be levied and paid in respect of the export from Seychelles of any goods specified in Schedule E at the respective rates specified in that Schedule.

4. Remission or refund of duty

- (1) It shall be lawful for the Minister on good and sufficient ground shown to remit or refund wholly or partially any duty payable under this Act.

^{*}
Note to Laws of Seychelles 2010 ed: S.I. 16/1984 repealed schedule E. Hence there will be no customs duty on exports except the documentation charges under [section 9](#).

- (2) The powers vested in the Minister under subsection (1) shall in no way be limited or qualified by regulations made under paragraph (c) of subsection (1) of [section 10](#) and may be exercised irrespective of whether any such regulations have been made or not.

5. Circumstances in which duty is to be brought to account on goods exempted from duty, or on goods on which duty has been remitted or refunded

- (1) Whenever any goods upon which the whole or any part of customs duties have been remitted or refunded shall be sold or otherwise assigned or shall be applied to purposes other than those which determined the remission or refund of the duties, such duties as may have been leviable on the said goods at the time of importation or any balance thereof remaining due but for the remission or refund, shall become immediately payable.
- (2) Whenever goods which have been exempted from customs duties shall be applied to purposes other than those which determined the exemption, such duties as may have been leviable on the said goods at the time of importation but for the exemption shall become immediately payable.
- (3) The Minister may in respect of any goods or classes of goods limit the operation of the preceding subsections of this section to a specified time after the time of importation or remit or refund the whole or any portion of the duties which may become payable under these subsections.
- (4) The Collector of Customs may claim any duties payable under the foregoing provisions of this section from the person who imported the goods or from any person having possession of the said goods.

6. Mode of ascertaining *ad valorem* duties

- (1) For the purpose of assessing *ad valorem* duty, the value of the goods shall be taken to be that laid down by [section 7](#), and duty shall be paid on that value:

Provided that in the case of goods imported or exported under a contract of sale, duty shall be deemed to have been paid on that value if, before the goods are delivered for home use or, as the case may be, for exportation, duty is tendered and accepted on a declared value based on the contract price.

- (2) For the purpose of the proviso to subsection (1) of this section—
 - (a) the declared value of any goods is their value as declared by or on behalf of the importer in making entry of the goods for home use or, as the case may be, by or on behalf of the exporter for exportation;
 - (b) where the contract price does not include the cost of marine or air freight and insurance from the country of consignment that price shall be increased by such amount as the Collector is satisfied represents that cost;
 - (c) the declared value shall be deemed to be based on the contract price, if, but only if, it represents that price properly adjusted to take account of circumstances differentiating the contract from such a contract of sale as is contemplated by [section 7](#).

7. Normal price value

- (1) The value of the goods shall be taken to be the normal price, that is to say, the price which they would fetch at the time of importation on a sale in the open market between buyer and seller independent of each other.
- (2) The normal price of any goods imported by sea shall be determined on the following assumptions—
 - (a) that the goods are treated as having been delivered to the buyer at the port of importation; and

- (b) that the buyer will bear all costs, charges and expenses incidental to the sale and the delivery of the goods on board the exporting vessel or aircraft; and
 - (c) that any duties or other levies chargeable in Seychelles will be borne by the buyer.
- (3) The normal price of any goods imported by air shall be the price which they would fetch at the time of exportation on sale on the open market between buyer and seller independent of each other plus any insurance charges and such proportion of the freight charge as shall be determined either generally or in any particular case by the Minister.
- (4) A sale in the open market between buyer and seller independent of each other pre-supposes—
 - (a) that the price is the sole consideration; and
 - (b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question); and
 - (c) that no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.
- (5) Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.
- (6) In subsection (1) the expression "time of importation" has the meaning assigned thereto by section 2 of the Customs Management Decree.
- (7) Where goods attract different rates of duty, insurance, freight and other charges shall be apportioned in the manner determined by the Collector.

8. Rate of exchange for purposes of *ad valorem* duties

For the purposes of levying the *ad valorem* duties on goods coming from countries in which a currency other than the legal currency of Seychelles prevails, the rate of exchange with regard to the value of such goods expressed in the currency of such countries shall be determined with regard to current rates prevailing in Seychelles in such manner as the President shall, by notice in the *Gazette*, direct.

9. Documentation charge

There shall be charged and paid by the importer or exporter in respect of all goods shown on the import or export manifest of any aircraft or ship and landed or loaded in Seychelles a charge at such rate as may be fixed by regulations made under this Act.

10. Power to make regulations

- (1) It shall be lawful for the Minister to make regulations to:—
 - (a) amend any Schedule;
 - (b) declare how the above duties should be charged on the articles mentioned in Schedule A;
 - (c) prescribe in cases in which or the circumstances under which the duty in respect of goods imported or exported or to be imported or exported may be remitted or refunded, and the amount or proportion of such duty which may be so remitted or refunded;
 - (d) prescribe the circumstances in which goods may be regarded as consigned from the Commonwealth preference area or the EEC area or as manufactured in the Commonwealth

- preference area or the EEC area so as to be entitled to admission under the preferential tariff or the EEC tariff, as the case may be;
- (e) prescribe the circumstances under which the duty on goods imported by tourists (as defined in the regulations) or relating to tourism, may be waived;
 - (f) prescribe the cases in which or the circumstances under which the duty on goods imported and intended to be re-exported may be waived or retained on deposit; and
 - (g) give effect to the provisions of section 6 and 7 and in particular (but without prejudice to the generality of the foregoing) to require any importer or other person concerned with the importation of goods or any exporter or other person concerned with the exportation of goods to furnish to the Collector of Customs, in such form as the Collector may require, such information as is, in the Collector's opinion, necessary for a proper valuation of such goods, and to produce any books of account or other documents of whatever nature relating to the purchase, sale, importation or exportation or such goods;
 - (h) make such modifications to those provisions of the Customs Management Decree which relate to valuation as are necessary or expedient for the purpose of securing conformity between those provisions and the valuation provisions of this Act;
 - (i) generally for carrying out the objects and provisions of this Act.
- (2) Such regulations may create offences and provide that contravention of or failure to comply with any such regulation shall be an offence and may prescribe the maximum penalties for such offences such maximum not to exceed a fine of five thousand rupees and a period of two years imprisonment and further may provide that the goods, if any, forming the subject matter of the offence may be forfeited.

[Note to Laws of Seychelles 2010 ed: Schedules are omitted in consequence of the provisions of the Trades Tax Act (Cap 240).]