

Seychelles

Customs Management Act, 2011

## Customs Management (Condition for relief on re-importation and same state return) Regulations, 2012

Statutory Instrument 56 of 2012

Legislation as at 8 November 2017

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## Customs Management Act, 2011

# Customs Management (Condition for relief on re-importation and same state return) Regulations, 2012

## Statutory Instrument 56 of 2012

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### 1. Citation and commencement

These regulations may be cited as the Customs Management (Condition for relief on re-importation and same state return) Regulations, 2012.

### 2. Definition

For the purpose of these Regulations—

“**Goods in free circulation**” means goods disposed of without Customs restriction.

### 3. Exempt of import duties, taxes or levies

Goods that are re-imported or returned into Seychelles shall be exempt from import duties, taxes or levies and to a repayment of any duties, taxes or levies paid on exportation, where—

- (a) goods have not undergone any manufacturing, processing or repairs and are in the same condition as when exported;
- (b) the re-imported or returned goods can be identified as the goods that were exported; and
- (c) re-importation or return occurs within a year from the time of exportation or within such further period as may be determined by the Assistant Commissioner of Customs.

### 4. Exportation of partial goods

- (1) Subject to regulation (3) partial goods exported from the Seychelles re-imported or returned into Seychelles, shall be exempt from duties, taxes or levies.
- (2) Customs shall satisfy themselves that the use, damage or deterioration of the goods is consistent with the purpose and use for which the goods were exported and may not refuse the re-importation or return of goods in the same state return on grounds that the goods have been used, damaged or deteriorated.

### 5. Non-requirement of declaration

Packing, containers and pallets in use for transport of commercial goods in free circulation at the time of exportation shall not require any declaration for the re-importation or return in the same condition.