

Seychelles

Value Added Tax Act

## Value Added Tax (Refunds for Visitors) Regulations, 2014

### Statutory Instrument 1 of 2014

Legislation as at 8 November 2017

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## Value Added Tax (Refunds for Visitors) Regulations, 2014

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# Seychelles

## Value Added Tax Act

### Value Added Tax (Refunds for Visitors) Regulations, 2014 Statutory Instrument 1 of 2014

Published on 6 January 2014

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

*[SI 1 of 2014]*

#### 1. Citation

This regulation may be cited as the Value Added Tax (Refund for visitors) Regulation, 2014.

#### 2.

For the purpose of these Regulations—

"**VAT invoice**" means the VAT invoice as stated under section 28 of the Value Added Tax Act, 2010;

"**VAT registered person**" means a registered person as defined under the Value Added Tax Act, 2010;

"**visitor**" means a non-resident holding a foreign passport and a valid ticket for travel by air to a foreign airport;

#### 3. Refunds of VAT to visitors on taxable goods

- (1) Subject to the conditions prescribed in these Regulations, a visitor may claim for a refund at the time of his or her departure from Seychelles, of the VAT paid on taxable goods as listed in the Schedule I purchased from VAT registered persons in Seychelles.
- (2) Any registered person supplying taxable goods to a visitor intending to claim for a refund shall issue the visitor with a VAT invoice.

#### 4. Claiming for fund

- (1) The visitor claiming the refund shall present to the Customs Officer the unconsumed purchased goods for inspection along with the following—
  - (i) foreign passport;
  - (ii) flight ticket or a valid boarding pass; and
  - (iii) VAT invoice.
- (2) Where the Customs officer is satisfied that the visitor has complied with all requirements stated under subregulation (1), he or she shall endorse the VAT invoice.

#### 5. Administrative fee payable

The amount of the refund shall be determined after deduction of administrative fees as specified in the Schedule II.

**6. Refund on aggregate**

No refund of VAT shall be made where the amount otherwise refundable on aggregate is less than or equal to the administrative charge imposed under Schedule II.

**7. Compliance with conditions by registered business**

Every VAT registered business shall comply with such conditions as may be imposed by the Revenue Commissioner for the purposes of these Regulations.

**Schedule I****Taxable goods**

VAT refund shall be applicable to taxable goods listed below—

1. articles or jewellery of precious metals.
2. precious or semi-precious stones (natural or synthetic or reconstructed).
3. articles of natural or cultured pearls.
4. carpets - silk, woollen, dhurries and chain-stitch.
5. crafted artefacts, arts or sculpture.
6. manufactured fragrance or perfume.
7. manufactured toiletries or fashion accessories.
8. cosmetic items.
9. accessories - hand bags, sunglasses, hats/caps, back packs and shoes.
10. technological and electronic devices:- Computers, Laptop computers, tablets, mobile phones, music players, walkie talkies and storage devices.

**Schedule II**

Administrative fee \_\_\_\_\_ SCR 150