

S.I _____ of 2013

VALUE ADDED TAX ACT

(Act 35 of 2010)

Value Added Tax (Amendment of Schedules) Regulations, 2013

In the exercise of the powers conferred by section 52(1) of the Value Added Tax Act, the Minister of Finance hereby makes the following Regulations –

1. These Regulations may be cited as the Value Added Tax (Amendment of Schedules) Regulations, 2013 and shall be deemed to have come into operation on _____, 2013.
2. The Value Added Tax Act, 2013 is hereby amended by repealing the Schedules and substituting therefore by the following Schedules -

“SCHEDULES
FIRST SCHEDULE
EXEMPTIONS
PART I – IMPORTS

The following are exempt imports for the purpose of this Act –

1. An import of goods, if a supply of those goods in Seychelles would be an exempt or zero-rated supply.
2. An import of goods accompanying a person arriving by air or sea in Seychelles as per the tables below –

(a) Maximum tax exemption allowance for passengers aged 18 years and above

| Column 1 | Column 2 | Column 3 |
|----------|--|--|
| Item | Description of Goods | Exempted Quantity/Value |
| 1 | Perfume and Toilet Waters | 200ml |
| 2 | Alcoholic beverages where the alcohol level is less than or equal to 16% | 2 litres |
| 3 | Alcoholic beverages where the alcohol level is greater than 16% | 2 litres |
| 4 | Cigarettes and tobacco | 200 cigarettes or 100 cigarillos or 50 cigars or 200 grams of any other tobacco products |
| 5 | Other goods | SR 5,000 |

(b) Maximum tax exemption allowance for passengers under the age of 18 years

| Column 1 | Column 2 | Column 3 |
|----------|---------------------------|-------------------------|
| Item | Description of Goods | Exempted Quantity/Value |
| 1 | Perfume and Toilet Waters | 200ml |
| 2 | Other goods | SR 3,000 |

(c) Maximum tax exemption allowance for ship or airline personnel

| Column 1 | Column 2 | Column 3 |
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| Item | Description of Goods | Exempted Quantity/Value |
| 1 | Either any beverages containing alcohol or any cigarettes containing tobacco | 1 litre or 200 cigarettes where applicable |
| 2 | Other goods | SR 1,500 |

3. An import of goods not accompanying a person, arriving by air or sea in Seychelles as per table below:

Maximum tax exemption allowance for low value consignments through post or courier

| Column 1 | Column 2 | Column 3 |
|----------|---|-------------------------|
| Item | Description of Goods | Exempted Quantity/Value |
| 1 | Goods imported for the personal and exclusive consumption or use of the consignee, excluding alcohol or tobacco | SR 3,000 |
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4. Goods imported for the personal and exclusive consumption or use of person identified to the extent required by the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act or a person recognised by the Minister of Foreign Affairs as being a foreign dignitary.
5. Educational equipment (excluding motor vehicles), construction materials and reference books (not for resale) as authorized by the Ministry of Education, imported into Seychelles by a person carrying on the business as a licensed educational institution (excluding government schools).

6. Goods imported into Seychelles under the following HS Codes:

| HS CODE | TARRIF DESCRIPTION |
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| 020110 00 | Fresh or chilled carcasses and half carcasses of bovine animals |
| 020120 00 | Other fresh cuts with bone in of bovine animals, fresh or chilled |
| 020130 00 | Boneless fresh or chilled meat of bovine animals |
| 020210 00 | Frozen carcasses and half carcasses of bovine animals |
| 020220 00 | Other cuts with bone in of bovine animals frozen |
| 020230 00 | Boneless frozen meat of bovine animals |
| 020311 00 | Fresh or chilled carcasses and half carcasses of swine |
| 020312 00 | Fresh or chilled hams, shoulders and cuts thereof, with bone in |
| 020319 00 | Other fresh or chilled meat of swine |
| 020321 00 | Frozen carcasses and half carcasses of swine |
| 020322 00 | Frozen hams, shoulders and cuts thereof of swine, with bone in |
| 020329 00 | Other frozen meat of swine |
| 020410 00 | Carcasses and half carcasses of lamb, fresh or chilled |
| 020421 00 | Carcasses and half carcasses of sheep fresh or chilled |
| 020422 00 | Other cuts with bone in of sheeps meat fresh or chilled |
| 020423 00 | Boneless fresh or chilled meat of sheep |
| 020430 00 | Carcasses and half carcasses of lamb, frozen |
| 020441 00 | Carcasses and half carcasses of sheep frozen |
| 020442 00 | Other cuts with bone in of sheep meat frozen |
| 020443 00 | Boneless meat of sheep, Frozen |
| 020450 00 | Meat of goats |
| 020500 00 | Meat of horses, asses, mules or hinnies, fresh, chilled, or frozen |
| 020610 00 | Edible offal of bovine animals, fresh or chilled |
| 020621 00 | Tongues of bovine animals, frozen |
| 020622 00 | Livers of bovine animals, frozen |
| 020629 00 | Other edible offal frozen of bovine animals n.e.s |
| 020630 00 | Edible offal of swine, fresh or chilled |
| 020641 00 | Frozen Livers of swine |
| 020649 00 | Other edible offal of swine, frozen |
| 020680 00 | Other edible offal of bovine animals fresh or chilled |
| 020690 00 | Other edible offals of bovine animals frozen n.e.s |
| 020711 00 | Poultry not cut in pieces, fresh or chilled |
| 020712 00 | Poultry not cut in pieces, frozen |
| 020713 00 | Poultry cuts and offal (including livers), fresh or chilled |
| 020714 00 | Poultry cuts and offal (including livers), frozen |
| 020724 00 | Turkey not cut in pieces, fresh or chilled |
| 020725 00 | Turkey not cut in pieces, frozen |
| 020726 00 | Turkey cuts and offal, fresh or chilled |
| 020727 00 | Turkey cuts and offal, frozen |
| 020732 00 | Ducks,geese,or guinea fowls not cut in pieces, fresh or chilled |
| 020733 00 | Ducks, geese, or guinea fowls not cut in pieces, frozen |

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| 020734 00 | Fatty livers of ducks, geese or guinea fowls fresh or chilled |
| 020735 00 | Other edible offal of ducks ,geese or guinea fowls, fresh or chilled. n.e.s |
| 020736 10 | Mechaniclally de-boned poultry meat |
| 020736 90 | Other edible offal of ducks geese or guinea fowls frozen n.e.s |
| 020810 00 | Meat or edible meat offal of rabbits or hares fresh, chilled or frozen |
| 020830 00 | Meat or edible meat offal of primates fresh chilled or frozen |
| 020840 00 | Meat & edible meat offal of whales/dolphins & porpoises, of manatees & dugongs |
| 020850 00 | Meat & edible meat offal of reptiles (incl. snakes & turtles) fresh chilled or frozen |
| 020890 00 | Other meat and edible meat offal, fresh, chilled or frozen |
| 020900 00 | Pig fat, free of lean meat, & poultry fat, not rendered or otherwise extracted |
| 021011 00 | Hams, shoulders and cuts thereof of swine with bone in, salted/brine/dried or smoked |
| 021012 00 | Swine bellies (streaky) and cuts thereof |
| 021019 00 | Other meat & edible meat offal of swine salted, in brine, dried or smoked |
| 021020 00 | Meat & edible meat offal of bovine animals salted, in brine, dried or smoked |
| 021091 00 | Other, including edible flours & meals of meat & meat offal of primates |
| 021092 00 | Other, incl. edible flour & meals of meat & meat offal of whales/dolphins/porpoises |
| 021093 00 | Edible flours & meals of meat & meat offal of reptiles (incl. snakes and turtles) |
| 021099 00 | Other meat, including edible flours & meals of meat & meat offal |
| 030211 00 | Fresh/chilled Trout (oncorhynchus mykisslmo trutta, oncorhynchus clarki, |
| 030212 00 | Pacificsalmon,(Oncorhynchusnerka,gorbuscha,keta,tschawytscha,kisutch,masou,rhodurus etc |
| 030219 00 | Other fresh/chilled salmonidae excluding livers & roes |
| 030221 00 | Halibut(Reinhardtius hippoglossoides,hippoglossus hippoglossus,hippoglossus stenolepis |
| 030222 00 | Plaice (Pleuronectes platessa) fresh or chilled excl. livers & roes |
| 030223 00 | Fresh or chilled sole (Solea spp.) excl. livers & roes |
| 030229 00 | Other flat fish, fresh or chilled excl. livers & roes |
| 030231 00 | Albacore or long finned tunas (Thunnus alalunga)excl.livers & roes fresh or chilled |
| 030232 00 | Yellowfin tunas (Thunnus albacares)excl. livers & roes fresh or chilled |
| 030233 00 | Skipjack or striped bellied bonito excl. livers & roes fresh or chilled |
| 030234 00 | Bigeye tunas excl. livers & roes fresh or chilled (Thunnus obesus) |
| 030235 00 | Bluefin tunas (Thunnus thynnus) excl. livers & roes fresh or chilled |
| 030236 00 | Southern bluefin tunas (Thunnus maccoyii)excl. livers & roes fresh or chilled |
| 030239 00 | Other tunas excl. livers & roes fresh or chilled |
| 030240 00 | Herrings,(Clupea harengus,Clupea pallasii) excluding livers and roes fresh or chilled |
| 030250 00 | Cod,(cadus morhua,Gadus ogac,Gadus macrocephalus),excl.livers & roes fresh or chilled |
| 030261 00 | Sardines,(Sardina pilchardus etc)brisling or sprats,excl.livers,roes fresh or chilled |
| 030262 00 | Haddock (Melanogrammus aeglefinus) excl. livers & roes fresh or chilled |
| 030263 00 | Coalfish (Pollachius Virens) excl. livers & roes fresh or chilled |
| 030264 00 | Mackerel(Scomberscombrus,australasicus,japonicus) fresh or chilled excl.livers & roes |
| 030265 00 | Dogfish and other sharks excl. livers & roes fresh or chilled |
| 030266 00 | Eels (Anguilla spp.) excl .livers & roes fresh or chilled |
| 030267 00 | Swordfish (Xiphias gladius) excl.livers & roes fresh or chilled |
| 030268 00 | Toothfish (Dissostichus spp) excl.livers & roes fresh or chilled |
| 030269 00 | Other excl.livers n.e.s fresh or chilled |
| 030270 00 | Fish livers and roes fresh or chilled |
| 030311 00 | Frozen pacific sockeye salmon (red), (Oncorhynchus nerka) excl. livers & roes |

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| 030319 00 | Other frozen pacific salmon excluding livers & roes |
| 030321 00 | Trout, frozen excl.livers & roes(salmo trutta,onchorhyncusmykiss,clarki etc) |
| 030322 00 | Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) frozen excl livers & roes |
| 030329 00 | Other salmonidae frozen ecluding livers & roes |
| 030331 00 | Halibut, frozen (Reinhardtius hippoglossoides) excl.livers & roes |
| 030332 00 | Plaice (Pleuronectes platessa) frozen excl.livers & roes |
| 030333 00 | Sole (Solea spp.) frozen excl. livers & roes |
| 030339 00 | Other frozen flat fish excl.livers & roes |
| 030341 00 | Albacore or longfinned tunas (Thunnus alalunga)frozen excl. livers & roes |
| 030342 00 | Yellowfin tunas (Thunnus albacares) frozen excl. livers & roes |
| 030343 00 | Skipjack or striped bellied bonito frozen excl. livers & roes |
| 030344 00 | Bigeye tunas (Thunnus obesus) |
| 030345 00 | Bluefin tunas (Thunnus thynnus) frozen excl. livers & roes |
| 030346 00 | Southern bluefin tunas (Thunnus maccoyii) frozen excl. livers & roes |
| 030349 00 | Other frozen tunas |
| 030351 00 | Herrings, (Clupea harengus, clupea pallasii) frozen excluding livers and roes |
| 030352 00 | Cod, (Gadus morhua, Gadus ogac, Gadus macrocephalus) frozen excluding livers and roes |
| 030361 00 | Swordfish (Xiphias gladius) frozen, excl. Livers & roes |
| 030362 00 | Toothfish (Dissostichus spp) frozen, excl. Livers & roes |
| 030371 00 | Sardines, sardinella,brisling or spratsfrozen excl. livers & roes |
| 030372 00 | Haddock (Melanogrammus aeglefinus) frozen excl. livers & roes |
| 030373 00 | Coalfish (Pollachius Virens)frozen excl. livers & roes |
| 030374 00 | Mackerel(Scomberscombrus,Scomber australasicus,Scomberjaponicus)frozen excl.livers& roes |
| 030375 00 | Dogfish and other sharks frozen excl. livers & roes |
| 030376 00 | Eels (Anguilla spp.)frozen excl. livers & roes |
| 030377 00 | Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)frozen excl. livers & roes |
| 030378 00 | Hake (Merluccius spp.; Urophycis spp.)frozen excl livers & roes |
| 030379 00 | Other frozen fish excluding livers and roes n.e.s |
| 030380 00 | Frozen livers and roes |
| 030411 00 | Fresh or chilled Swordfish (Xiphias gladius) fillets and other fish meat(whether or not minced) |
| 030412 00 | Fresh or chilled Toothfish(Dissostichus spp) fillets and other fish meat(whether or not minced) |
| 030419 00 | Other fish fillets or meat whether or not minced fresh chilled or frozen n.e.s |
| 030421 00 | Frozen Swordfish(Xiphias gladius) fillets |
| 030422 00 | Frozen Toothfish(Dissostichus spp) fillets |
| 030429 00 | Other frozen fish fillet |
| 030491 00 | other Swordfish(Xiphias gladius) fillets |
| 030492 00 | other Toothfish(Dissostichus spp) fillets |
| 030499 00 | Other fish fillet |
| 030510 00 | Flours meals and pellets of fish, fit for human consumption |
| 030520 00 | Livers and roes of fish, dried, smoked, salted or in brine |
| 030530 00 | Fish fillets, dried, salted or in brine, but not smoked |
| 030541 00 | Pacific salmon,atlantic salmon & danube salmon smoked including fillets |

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| 030542 00 | Herrings (<i>Clupeaharengus</i> , <i>clupea pallasii</i>) smoked including fillets |
| 030549 00 | Other smoked fish, including fillet n.e.s |
| 030551 00 | Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>) dried/salted but not smoked |
| 030559 00 | Other dried or salted fish but not smoked |
| 030561 00 | Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>) salted not dried or smoked & in brine |
| 030562 00 | Cod (<i>Gadus morhua</i> / <i>Gadus ogac</i> / <i>gadus macrocephalus</i>) salted not dried/smoked & in brine |
| 030563 00 | Anchovies (<i>Engraulis</i> spp.) salted not dried or smoked & in brine |
| 030569 00 | Other salted fish not dried or smoked & other fish in brine n.e.s |
| 040210 00 | Sweet concentrated milk & cream in powder, granules, solid form a fat content upto 1.5% wght |
| 040221 00 | Milk & cream not sweetened, in powder or other solid forms of a fat cont. >1.5% by weight |
| 040229 10 | Full cream powder |
| 040229 90 | --- Other |
| 040291 10 | Baby milk formulae, in any form not containing added sugar or sweetening matter |
| 040700 10 | --- Eggs for hatching |
| 070110 00 | Potato seed fresh or chilled |
| 070190 00 | Other potatoes, fresh or chilled |
| 070200 00 | Tomatoes, fresh or chilled. |
| 070310 00 | Onions and shallots fresh or chilled |
| 070320 00 | Garlic fresh or chilled |
| 070390 00 | Leeks and other alliaceous vegetables fresh or chilled |
| 070410 10 | Cauliflower fresh or chilled |
| 070410 20 | headed Broccoli fresh or chilled |
| 070420 00 | Brussel sprouts fresh or chilled |
| 07049010 | Chinese cabbages fresh or chilled |
| 070490 90 | Other cabbages fresh or chilled |
| 070511 00 | Cabbage Lettuce (head lettuce) fresh or chilled |
| 070519 00 | Other lettuce fresh or chilled |
| 070521 00 | Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) fresh or chilled |
| 070529 00 | Other chicory fresh or chilled |
| 070610 10 | Carrots fresh or chilled |
| 070610 20 | Turnips fresh or chilled |
| 070690 10 | Beetroot fresh or chilled |
| 070690 20 | Salsify |
| 070690 90 | Other similar edible roots fresh or chilled |
| 070700 00 | Fresh or chilled cucumbers and gherkins |
| 070810 00 | Peas (<i>pisum sativum</i>) shelled or unshelled, fresh or chilled |
| 070820 00 | Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.) shelled or unshelled, fresh or chilled |
| 070890 00 | Other leguminous vegetables shelled or unshelled, fresh or chilled |
| 070920 00 | Asparagus fresh or chilled |
| 070930 00 | Aubergines (egg plants) fresh or chilled |
| 070940 00 | Celery other than celeriac fresh or chilled |
| 070951 00 | Mushrooms of the genus <i>Agaricus</i> fresh or chilled |
| 070959 00 | Other vegetables fresh or chilled n.e.s |
| 070960 10 | Fruits of the genus <i>capsicum</i> |

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| 070960 20 | Long red/green chilli |
| 070960 30 | Medium white chilli |
| 070960 90 | Other fruits of the genus capsicum or of the genus pimenta |
| 070970 00 | Spinach, New Zealand spinach and orache spinach (garden spinach) |
| 070990 10 | Chouchoutte |
| 070990 90 | Other spinach |
| 071340 00 | Dried lentils shelled, whether or not skinned or split |
| 071410 00 | Manioc (cassava) fresh, chilled, frozen or dried whether or not sliced |
| 071420 00 | Sweet potatoes fresh, chilled, frozen or dried whether or not sliced |
| 071490 10 | Cocoyam fresh, chilled, frozen or dried whether or not sliced |
| 071490 20 | Yam fresh, chilled, frozen or dried whether or not sliced or in the form of pellets; sago pith |
| 071490 90 | Other similar roots & tubers fresh/chilled/ frozen/dried whether or not sliced or pellet |
| 080300 10 | Fresh Bananas including plantains |
| 080300 20 | Dried bananas including plantains |
| 080410 10 | Fresh dates |
| 080410 20 | Dried dates |
| 080420 10 | Fresh figs |
| 080420 20 | Dried figs |
| 080430 00 | Pineapples fresh or dried |
| 080440 00 | Avocados fresh or dried |
| 080450 10 | Mangoes fresh or dried |
| 080450 90 | Other similar fresh or dried fruits n.e.s |
| 080510 00 | Oranges fresh or dried |
| 080520 00 | Mandarins incl tangerines/satsumas, wilkins clementines & similar fruits fresh/dried |
| 080540 00 | Grapefruit fresh or dried |
| 080550 00 | Lemons and Limes, fresh or dried |
| 080590 00 | Other citrus fruit, fresh or dried |
| 080610 00 | Grapes, fresh |
| 080620 00 | Grapes, dried |
| 080711 00 | Watermelons fresh |
| 080719 10 | Cantaloupe fresh |
| 080719 90 | Other melons fresh |
| 080720 00 | Pawpaws (papayas) fresh |
| 080810 00 | Apples fresh |
| 080820 00 | Pears and quinces fresh |
| 080910 00 | Apricots fresh |
| 080920 00 | Cherries fresh |
| 080930 00 | Peaches, including nectarines fresh |
| 080940 00 | Plums and sloes fresh |
| 081010 00 | Strawberries, fresh |
| 081020 00 | Raspberries, blackberries, mulberries, and loganberries fresh |
| 081040 00 | Cranberries, bilberries, and other fruits of the genus Vaccinium fresh |
| 081050 00 | Kiwi fruit fresh |
| 081060 00 | Durians, fresh |
| 081090 10 | Starfruit, fresh |

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| 081090 90 | Other fruit, fresh, n.e.s |
| 100610 00 | Rice in the husk (paddy or rough) |
| 100620 00 | Husked (brown) rice |
| 100630 10 | Long grain rice, semi/wholly milled, whether or not polished or glazed |
| 100630 20 | Basmati rice, semi/wholly milled whether or not polished or glazed |
| 100630 90 | Other rice semi/wholly milled, whether or not polished or glazed |
| 100640 00 | Broken rice |
| 110100 11 | High protein flour |
| 110100 19 | Other flour |
| 110100 90 | Improved or enriched wheat or meslin flour (e.g. self raising flour) |
| 150910 00 | Virgin olive oil refined or not but not chemically modified |
| 150990 00 | Other olive oil and its fractions refined or not but not chemically modified |
| 151211 00 | Crude oil from sunflower-seed or safflower oil & their fractions thereof |
| 151219 00 | Other sunflower-seed or safflower oil and their fractions thereof. |
| 151710 00 | Margarine, excluding liquid margarine |
| 160210 10 | Homogenised preparations specifically prepared for infants |
| 170111 00 | Cane sugar not containing added flavouring in solid form |
| 170112 00 | Beet sugar nt containing added flavouring or colouring matter in solid form |
| 170191 10 | Icing, castor or other confectioners sugar cont.added flavouring or colouring matter |
| 170191 90 | Other sugar containing added flavouring or colouring matter in solid form |
| 170199 00 | Other cane or beet sugar cont.or nt cont. added flavour/colouring in solid form n.e.s. |
| 190110 00 | Preparations for infant use, put up for retail sale |
| 200510 10 | Homogenised preparation not frozen, specifically for infants |
| 200912 10 | Orange Juice not frozen, especially for infants of brix value not exceeding 20 |
| 200921 10 | Grapefruit juice of a brix value < 20 especially for infants |
| 200931 10 | Juice of any other single citrus fruit of brix value<20 especially for infants |
| 200941 10 | Pineapple juice of a brix value < 20 especially for infants |
| 200950 10 | Tomato juice especially for infants |
| 200961 10 | Grape juice (incl. grape must) of a brix value < 20 especially for infants |
| 200971 10 | Apple juice of a brix value < 20 especially for infants |
| 200980 10 | Juice of other single fruit or vegetable especially for infants |
| 200990 10 | Mixtures of juices especially for infants |
| 210410 10 | Homogenised composite food preparations, for infant use |
| 230800 00 | Veg.materials & waste/Veg residues & by-pro whether pellet form used in animal feeding |
| 230990 11 | Poultry feeds, prepared |
| 230990 12 | Dairy cattle feed, prepared |
| 230990 13 | Other cattle feed, prepared |
| 230990 14 | Swine feed, prepared |
| 230990 15 | Other livestock feed, prepared |
| 250100 00 | Salt & pure sodium chloride,in aqueous solut.or cont.added anticaking,free flowingagents |
| 271011 10 | Aviation spirit (Avgas) |
| 271011 20 | Motor Spirit (gasoline , Mogas , MSP) |
| 271019 11 | Kerosene, type jet fuel |
| 271019 12 | Illuminating kerosene (IK) |
| 271019 21 | Gas oil (Diesel oil) |

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| 271019 22 | Fuel oils (furnace oil) |
| 291411 00 | Acetone without other oxygen function |
| 291412 00 | Butanone (methyl ethyl ketone) without other oxygen function |
| 291413 00 | 4--Methylpentan-2-one (methyl isobutyl ketone) |
| 291421 00 | Camphor without other oxygen function |
| 291422 00 | Cyclohexanone and methylcyclohexanones without other oxygen function |
| 291423 00 | Ionones and methylionones without other oxygen function |
| 291429 00 | Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function |
| 291431 00 | Phenylacetone (phenylpropan-2-one) |
| 291439 00 | Other aromatic ketones without other oxygen function |
| 291440 00 | Ketone-alcohols and ketone- aldehydes |
| 291450 00 | Ketone phenols and Ketones with other oxygen function |
| 291461 00 | Anthraquinone |
| 291469 00 | Other quinones |
| 291470 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives |
| 293621 00 | Vitamins A and their derivatives |
| 293622 00 | Vitamin B1 and its derivatives |
| 293623 00 | Vitamin B2 and its derivatives |
| 293624 00 | D-or DL-Pantothenic acid (Vitamins B3, B5) and its derivatives |
| 293625 00 | Vitamin B6 and its derivatives |
| 293626 00 | Vitamin B12 and its derivatives |
| 293627 00 | Vitamin C and its derivatives |
| 293628 00 | Vitamin E and its derivatives |
| 293629 00 | Other vitamins and their derivatives |
| 293690 00 | Other, including natural concentrates |
| 293711 00 | Somatotropin, its derivatives and structural analogues |
| 293712 00 | Insulin and its salts |
| 293719 00 | Other polypeptide hormones, protein hormones & glycoprotein hormones |
| 293721 00 | Cortisone/hydrocortisone/prednisone and prednisolone |
| 293722 00 | Halogenated derivatives of corticosteroidal hormones |
| 293723 00 | Oestrogens and progestogens |
| 293729 00 | Other steroidal hormones, their derivatives and structural analogues |
| 293731 00 | Epinephrine |
| 293739 00 | Other catecholamine hormones, their derivatives & structural analogues |
| 293740 00 | Amino acid derivatives |
| 293750 00 | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogue |
| 293790 00 | Other hormones,natural or reproduced by synthesis derivatives & it structural analogues |
| 294110 10 | Amoxicillin and its salts |
| 294110 20 | Ampicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts |
| 294110 90 | other penicillins and their derivatives;salts thereof |
| 294120 10 | Dihydrostreptomycin, its salts, esters and hydrates |
| 294120 90 | Other streptomycins and their derivatives;salts thereof |
| 294130 00 | Tetracyclines and their derivatives; salts thereof |
| 294140 00 | Chloraphenicol and its derivatives; salts thereof |
| 294150 00 | Erythromycin and its derivatives; salts thereof |
| 294190 00 | Other antibiotics |

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| 300120 00 | Extracts of glands or other organs or of their secretions |
| 300190 00 | Other human or animal substances prepared for therapeutic, prophylactic uses n.e.s. |
| 300210 00 | Antisera & other blood fractions & modified immunological products |
| 300220 00 | Vaccines for human medicine |
| 300230 00 | Vaccines for veterinary medicine |
| 300290 00 | Other modified immunological prod.vaccine, toxin,cultures of micro-organism & sim.prod. |
| 300310 00 | medicaments cont.penicillins/derivatives thereof with a penicillanic acid structure |
| 300320 00 | Medicaments containing other antibiotics |
| 300331 00 | Medicaments containing insuline |
| 300339 00 | Medicaments cont.other hormones or other products of hd.29.37 but nt cont antibiotics |
| 300340 00 | Medicaments cont.alkaloids & derivatives but nt cont.hormones of hd.29.37 or antibiotics |
| 300390 00 | Other medicaments consisting of two or more constituents which have been mixed together |
| 300410 00 | Medicament cont.penicillin,with penicillanic acid struct.& derivative,for retail sale |
| 300420 00 | Medicaments containing other antibiotics put up for retail sale |
| 300431 00 | Medicaments containing insulin for retail sale |
| 300432 00 | Medicament cont.adrenal corticosteroid hormone,derivat.& struct.analogue for retail sale |
| 300439 00 | Medicaments cont.hormones & products of hd.29.37 but nt antibiotic for retail sale |
| 300440 00 | Medicam.cont.alkaloid,derivat.but nt cont.hormone,prod of hd.29.37,antibiotic for r/sale |
| 300450 00 | Other medicaments cont.vitamins or other prod.of heading No.29.36 for retail sale |
| 300490 00 | Other Medicaments |
| 300510 10 | Medicated plaster |
| 300510 90 | Other adhesive dressings & other articles having an adhesive layer |
| 300590 00 | Other wadding,gauze,bandage,dressing mat. cont.pharmaceutical subst.for r/sale |
| 300610 00 | Sterile surgical catgut,similar suture mat.& tissue adhesive for surg. wound closure |
| 300620 00 | Blood grouping reagents |
| 300630 00 | Opacifying preparation for x-ray exam.;diagnostic reagents designed to admin. patient |
| 300640 00 | Dental cements and other fillings; bone reconstruction cements |
| 300650 00 | First aid boxes and kits |
| 300660 00 | Chemical contraceptive preparations based on hormones/on products hd.29.37/spermicide |
| 300670 00 | Gel prep.design for use in human,veterinary medic.as lubricant for surgical operat/exam |
| 300691 00 | Appliances identifiable for ostomy use |
| 300692 00 | Waste pharmaceuticals |
| 380891 20 | Insecticides in other packaging |
| 380892 20 | Fungicides in other packaging |
| 380893 20 | Herbicides,anti-sprouting product and plant -growth regulators in other packaging |
| 380894 00 | Disinfectants |
| 380899 19 | Rodenticides in other packaging |
| 380899 29 | Other similar products in other packaging |
| 382200 00 | Diagonostic laboratory reagent on backed prep.diagnostic other than those hd 30.02/30.03 |
| 481830 00 | Tablecloths and serviettes |
| 481840 10 | Sanitary towels, tampons and similar articles |
| 481840 90 | Napkins and napkin liners for babies and similar sanitary articles (eg breast pad, |

| | |
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| | pampers) |
| 481890 20 | Napkins and similar articles (except napkin liners) not covered under HS code 4818.4010 |
| 490110 00 | Brochures/leaflets & similar printed matter in single sheets, whether or not folded |
| 490191 00 | Dictionaries and encyclopaedias, and serial installments thereof |
| 490199 00 | Other printed books and similar printed matter |
| 490300 00 | Children's picture, drawing or colouring books |
| 490400 10 | Music, printed or in manuscript, bound |
| 490400 90 | Other Music, printed or in manuscript, whether or not illustrated |
| 490510 00 | Printed globes |
| 490591 00 | Hydrographic or similar charts, in book form, including atlases |
| 490599 10 | Printed maps |
| 490599 90 | Other Wall maps, topographical plans, printed |
| 490600 00 | Plans & drawings for architectural/engineering etc being originals drawn by hand |
| 490700 10 | Postage, revenue and similar stamps of current or new issue in the country in which they have a recognised face value |
| 490700 20 | Banknotes |
| 490700 30 | Cheque books and cheques |
| 490700 90 | Other Stock, share or bond certificates and similar documents of title |
| 490810 00 | Transfers (decalcomanias), vitrifiable |
| 490890 00 | Other transfers |
| 490900 10 | Printed or illustrated postcards |
| 490900 20 | Printed cards bearing messages, whether or not illustrated, with/out envelopes/trimms |
| 490900 90 | Other bearing greeting/announcement whether illustrated with/out envelope/trimmings |
| 491000 00 | Calendars of any kind, printed, including calendar blocks. |
| 491110 10 | Solicited advertising materials for the tourism industry |
| 491110 90 | Other trade advertising material, commercial catalogues and the like |
| 491191 00 | Pictures, designs and photographs |
| 491199 10 | Examination papers |
| 491199 90 | Other printed matter |
| 711890 00 | Other coins |
| 853929 10 | Energy Savings electric bulbs |
| 920110 00 | Upright pianos |
| 920120 00 | Grand pianos |
| 920190 00 | Other keyboard stringed instruments and harpsichords |
| 920210 00 | String musical instruments played with a bow |
| 920290 00 | Other string musical instruments |
| 920510 00 | Brass-wind instruments |
| 920590 00 | Other wind musical instruments |
| 920600 00 | Percussion musical instruments (eg. drums, xylophones, cymbals, castanets, maracas |
| 920710 00 | Keyboard instruments, other than accordions |
| 920790 00 | Other musical instruments, sound of which is produced or must be amplified electrically |
| 920810 00 | Musical boxes |
| 920890 00 | Fairground/mechanical street organ & musical instruments not falling in any heading of chapter 92 |
| 920930 00 | Musical instrument strings |
| 920991 00 | Parts and accessories for pianos |

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| 920992 00 | Parts and accessories for the musical instruments of heading 92.02 |
| 920994 00 | Parts and accessories for the musical instruments of heading 92.07 |
| 920999 00 | Other parts and accessories for musical instruments |
| 990300 00 | Gds re-imported after exportation for repair/alteration/renovation |
| 990400 00 | Personal & hsehd effects that have been in the importers'possession more than 12 mths |
| 990500 00 | Ship stores in transit |
| 990600 00 | Short-shipped goods. |
| 990700 00 | Human remains |
| 990800 00 | Groupage containers only |

7. (1) Goods re-imported after exportation for repair, or exhibition or processing or replacement or under warranty or personal use.

(2) The importer of goods described in sub-clause (1) shall give prior notice of exportation of the goods to the Revenue Commissioner with a statement of particulars of the repair, or exhibition or processing or replacement required.

(3) Goods described in sub-clause (1) may be assessed for tax on the cost of the repair or processing including the cost of materials or parts used.

(4) The importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair or process or replacement, and satisfy the Revenue Commissioner as to the identity of the goods.

8. (1) Containers of imported merchandise which after discharge are returnable to the senders.

(2)The Revenue Commissioner may, in his discretion, require the importer to give security by bond or deposit in a sum sufficient to cover the tax on the value of the containers,

(3) The containers shall be suitably identified and produced for examination by a custom officer at the time of re-exportation,

(4)The importer shall keep a record of the receipt and disposal of the containers.

9. Materials and equipment supplied by other Governments or International Organizations under Technical Aid or Assistance programmes approved by the Government in terms of this Schedule.

10. (1) The personal effects including all clothing or other articles, other than alcohol and tobacco, new or which a tourist may reasonably require, taking into consideration and the circumstance of his visit provided the Revenue Commissioner has no reason to fear abuse and is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.

(2) Personal effects may not include merchandise imported for

commercial purposes nor an unreasonable quantity as deemed by the Revenue Commissioner of anyone item in sub-clause (2).

(3) Travel souvenirs carried by a tourist if the Revenue Commissioner has no reason to fear abuse and are satisfied that the said travel souvenir will be re-exported by the tourist on leaving Seychelles.

11. (1) Goods imported provided the Revenue Commissioner is satisfied that the articles will be re-exported within 12 months of their importation or such longer period that the Revenue Commissioner may accept providing he/she is satisfied that it is to be re-exported notwithstanding this further period,

(2) Subject to sub-clause (3) when goods referred to are imported, the Revenue Commissioner may, if he/she thinks fit require a deposit sufficient to cover the VAT on the goods.

(3) The goods or articles must be re-exported within a period of 12 months from the date of importation or such longer period that the Revenue Commissioner may accept providing he/she is satisfied that it is to be re-exported notwithstanding this further period.

12. (1) Newspapers, magazines, journals and periodicals imported for personal use and not for sale.

(2) Documents of no commercial value such as invoices, blank application forms, bills of lading or similar documents provided these are not imported for sale.

(3) Trade advertising, promotional materials and samples not exceeding SR 1000 and not intended for sale.

13. (1) Goods imported by the President for his personal use or for official purposes in his capacity as President.

(2) Goods imported for the personal and exclusive use of a former President of the Republic of Seychelles.

(3) The importer of the items exempted under sub-clause (2) shall declare upon the bill of entry the items that they are for his or her personal and exclusive use, and furnish it to the Revenue Commissioner.

14. (1) Goods, motor vehicles and other articles imported by churches, presbyteries or other religious organizations registered or established under any written laws if the goods, motor vehicles or any other articles are to be used only for the purpose of -

(a) construction, repairing, decorating and furnishing of churches, presbyteries or other religious organisations in connection with the duties of a place of worship:
or

(b) discharging religious functions.

(2) The importer of goods, motor vehicles or other articles exempted under sub-clause (1) shall provide to the Revenue

Commissioner a bill of entry endorsed by an officer of the Ministry of Finance authorized to discharge duties under this regulation stating that the Minister is satisfied that the goods, motor vehicles or other articles are to be used only for the purposes specified in sub-clause (1).

- 15.** (1) All articles which are permitted to be imported for the first time tax free under or by virtue of any agreement to that effect made between the Seychelles Government and any other Government, body, organization or persons or by virtue of the provisions of Articles 50 and 62 of the Vienna Convention on Consular Relations 1968 or any Convention modifying or replacing that Convention.

(2) Goods, supplies, material and equipment imported into Seychelles in connection with the purposes of an agreement entered into with the Government of Seychelles either before or after the commencement of Regulations, the import of which is specifically provided for under that agreement as not being subject to any tax, charge or duty.

- 16.** (1) Goods imported to be used in the process of
- (a) conservation, generation or production of renewable or environment friendly energy sources as endorsed by the Seychelles Energy Commission; or
 - (b) conservation of fresh or potable water resources or re-use or recycling of waste water as endorsed by the Ministry responsible for Environment; or
 - (c) solid waste recycling or reduction or re-use as endorsed by the Ministry responsible for Environment.

(2) An application for an exemption under sub-clause(1) shall be accompanied by a Bill of Entry endorsed by an authorized officer of the Seychelles Commission, or an authorized officer of the Ministry responsible for Environment.

17. Goods imported into Seychelles by the Seychelles People's Defence Forces, National Arts Council and National Sports Council solely for use in the conduct of their activities, functions, and duties as provided for under their respective Act.

18. Goods imported into Seychelles by the Seychelles Pension Fund or Central Bank of Seychelles, solely for use in the conduct of their activities, functions, and duties as provided for under their respective Act.

19. Import of goods as consumable stores for use outside Seychelles on -

- (a) an aircraft or ship going to a destination outside Seychelles;
or
- (b) a fishing craft going outside the fishery waters of Seychelles;

20. Personal effects imported into Seychelles by returning residents.

- 21.** Goods approved by the Ministry responsible for Natural Resources and Industry for importation by the Seychelles Agricultural Agency for sale in requisite stores.
- 22.** (1) Goods approved by the Ministry responsible for Natural Resources and Industry for importation by persons engaged solely in farming, fisheries and supporting activities,
- (2) Supporting activities include abattoir, animal feed factories and hatchery.
- 23.** Importation of capital goods with a CIF value of more than SCRI 00.000 and a life expectancy of more than 2 years, for use at airport retail outlets by an operator of duty free shops.
- 24.** Importation of minor operating equipment, not including office supplies, with a CIF value of less than SCR 100.000 or a life expectancy of more than 2 years for use at airport retail outlets by an operator of duty free shops.
- 25.** Importation of plant, equipment, machinery, construction materials by the Seychelles civil Aviation Authority for the exclusive use for the management and maintenance of facilities at airports in Seychelles.

PART II- SUPPLIES

- 1.** The following are exempt supplies for the purposes of this Act,
a
supply of -
- (a) financial services by a person carrying on a business as a Security Exchange as defined under the Securities Act or a financial institution as defined in the Financial Institutions Act and any subsequent amendments to the said Acts;
 - (b) education services, including any textbooks or stationery supplied in relation to such services;
 - (c) internationally donated goods or services to a non profit body;
 - (d) life insurance premiums, health insurance premiums or a reinsurance contract by a person carrying on the business of a licensed insurer or reinsurer;
 - (e) government hospital, medical and dental services including government ancillary services;
 - (f) goods intended for further processing or resale which are exempted at point of import;
 - (g) service provided by a non-resident if the supply of goods are not situated in Seychelles at the time of supply and are not to be entered for home consumption in Seychelles pursuant to

the Customs legislation by the supplier of the goods;

(h) goods by persons engaged in agriculture and fisheries and registered with the Ministry responsible for Natural Resources and Industry;

(i) fresh bread;

(j) public utility services;

(k) services by Seychelles Petroleum Company Limited (SEPEC);

(l) services for constructions of residential dwellings;

(m) sales realised at auctions by customs;

(n) broadcasting services by a licensed service provider;

(o) Recycled goods endorsed by the Ministry of Environment

(p) a supply of it right or option to receive a supply under paragraphs (a) – (o)

2. Commissions received for contracted services by Destination Management Companies acting as intermediaries;

3. Service charge levied under an approved service charge scheme.

4. The rental of premises for the sole purpose of residential dwelling

5. If a supply is both a zero-rated supply under the Second Schedule and an exempt supply under this Schedule, it is treated as a zero-rated supply.

6. In this Schedule-

"approved service charge scheme" a service charge distribution of payments to the extent that-

(a) the service charge scheme has unambiguous criteria. is well documented and is freely accessible to all employees:

(b) is distributed widely, broadly and proportionally to all eligible employees; and

(c) is distinguishable from any other emolument on the employee's payment advice and employer's system payroll.

"Donated goods or services", in relation to a non-profit body, means goods or services that are gifted to the body and that are intended for use in the carrying out of the purposes of the body;

"Education services" means education provided by -

(a) a pre-primary, primary, or secondary school;

(b) a technical college, university or equivalent tertiary

institution; or

- (c) an institution established for the promotion of adult education, vocational training, technical education, or the education or training of physically or mentally handicapped persons,

and recognised by the Ministry responsible for Education.

"Financial institution" means-

(a) any bank; or

(b) any Bureau de Change.

(c) and, for the purposes of this Act, all branches and agencies of a financial institution in Seychelles are deemed to be one financial institution;

"Financial services" means -

- a) the granting, negotiating, and dealing with loans, credit, credit guarantees, and any security for money, including management of loans, credit, or credit guarantees by the grantor;
- b) transactions concerning money, deposit and current accounts, payments, transfers, debt, cheques, or negotiable instruments, other than debt collection and factoring;
- (c) transactions relating to financial derivatives, forward contracts, options to acquire financial instruments, and similar arrangements;
- (d) transactions relating to shares, stocks, bonds, and other securities, other than custody services;
- (e) the management of investment funds;
- (f) the provision, or transfer of ownership, of an insurance contract or the provision of reinsurance in respect of any such contract;
- (g) the provision, or transfer of ownership, of an interest in a scheme for the payment or granting of benefits by a benefit fund, provident fund, pension fund, retirement annuity fund, or preservation fund;
- (h) a supply of credit under a hire purchase agreement, if the credit for the good is provided for as a separate charge and the charge is disclosed to the recipient of the goods; or
- (i) the arranging of any of the services in paragraphs (a) to (h);

"life insurance premiums" means consideration given or to be given in return for undertaking liability under a contract to pay annuities on human life.

"Non-profit body" means a society, association, or organisation, whether or not incorporated, that is carried on for charitable or religious purposes and none of the income

or assets of which confers, or may confer, a private benefit on any person;

"Reinsurance" has the same meaning as in the Insurance Act 2008;

SECOND SCHEDULE

ZERO RATED SUPPLIES

1. The following are zero-rated supplies for the purposes of this Act-

(a) a supply of any goods manufactured in Seychelles for the purpose of export and a supply of goods if the supplier has entered the goods for export under the Customs legislation and the goods have been exported from Seychelles by the supplier:

(b) a supply of services directly in connection with temporarily imported goods:

For the purposes of this Part, goods are exported from Seychelles if the goods are delivered to, or made available at, an address outside Seychelles, and for this purpose evidence of -

(i) the consignment or delivery of goods to an address outside Seychelles; or

(ii) the delivery of the goods to the owner, charterer, or operator of a ship or aircraft supplying international transport services for the purposes of carrying the goods outside of Seychelles.

is considered sufficient evidence that the goods have been exported, in the absence of proof to the contrary.

(c) a supply of services provided by a licensee, licensed under the International Corporate Service Providers Act

(d) a supply of goods or services by a business involved in the, manufacture of petroleum products

(e) a supply of telecommunications services if-

(i) the supply is made by a resident telecommunications supplier to a non-resident telecommunications supplier; or

(ii) the person who initiates the supply (including when the person initiates the supply on behalf of another person) does so while physically present outside Seychelles;

(f) a supply of services to a person who is outside Seychelles if -

- (i) the services are directly related to land located outside Seychelles;
 - (ii) the services are physically performed on goods located outside Seychelles; or
- (iii) the services are advertising services in relation to an enterprise carried on by the person outside Seychelles;
- (g) a supply of services to a non-resident person who is outside Seychelles at the time of supply if-
 - (i) the services are physically performed outside Seychelles;
 - (ii) the services are radio or television broadcasting services received at an address outside Seychelles; or
 - (iii) the services are electronically supplied services delivered to a person who is outside Seychelles;
- (h) a supply that is a grant, transfer, or assignment of a copyright, patent, licence, trademark, or similar right for use outside Seychelles;
- (i) a supply of services if the Revenue Commissioner is satisfied that the services are for use or consumption outside Seychelles;
- (j) a supply of international transport services; and
- (k) a supply of goods or services as part of the transfer of an enterprise, or part of an enterprise, as a going concern by a registered person to another registered person is a zero-rated supply if -
 - (i) all the goods or services necessary for the continued operation of the enterprise or part of the enterprise are supplied to the transferee;
 - (ii) the transferor carries on the enterprise until the day of transfer;
 - (iii) the transferee will not carry on the enterprise to make exempt supplies and will not use the goods or services for private use; and
 - (iv) the transferor and transferee agree in writing, on or before the date of the transfer, that it will be treated as a transfer of an enterprise or part of an enterprise as a going concern for the purposes of this Act.

- (l) a supply of a right of option to receive a supply that will be a zero-rated supply under paragraphs (a) (k);
- (m) a supply of goods made by an operator of a Duty Free shop;
- (n) a supply of animal feed;
- (o) a supply of maritime services including maintenance and repairs of vessels as defined under the Harbour Act (chapter 90) as new materials, spare parts and aids to manufacture, where 85% or more of the gross annual turnover of the person is generated from export sales.;
- (p) a supply of Port Services, as defined by the Seychelles Ports Authority Act, 2004 where the services are directly connected to international transport service or rendered to a non-registered person;
- (q) a supply of management and maintenance of facilities at aerodromes as defined by the Seychelles Civil Aviation Authority Act, 2005;
- (r) a supply of services by a company licensed under the Companies (Special Licences) Act.

2. In this Schedule-

"Ancillary transport services" means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling service, and the storage of transported goods or goods to be transported, but does not include such services supplied directly in connection with an aircraft or ship that is temporarily imported goods;

"Companies Special Licence" has the same meaning in the companies (Special Licence) Act.

"Consumable stores" means-

- (a) goods for consumption by passengers or crew on board an aircraft or ship; or

(b) goods that are necessary to operate or maintain an aircraft or ship, including fuel and lubricants. but not including spare parts and equipment;

"Fishery waters" has the meaning in Territorial Sea and Exclusive Economic Zone Act;

"Fishing craft" has the meaning in the Territorial Sea and Exclusive Economic Zone Act;

"Goods" includes unassembled goods which consist of the constituent parts of goods;

" international transport services" means the services, other than ancillary transport services, of transporting goods or passengers by land, sea or air -

(a) from a place outside Seychelles to another place outside Seychelles, including, if relevant, any part of the transport that takes place across the territory of Seychelles;

(b) from a place outside Seychelles to a place of final destination within Seychelles; or

(c) from a place within Seychelles to a place outside Seychelles;

"Non-resident telecommunications supplier" means a supplier of telecommunications services who is a non-resident person as defined in the Business Tax Act;

"Resident telecommunications supplier" means a supplier of telecommunications services who is a resident person as defined in the Business Tax Act; and

"Temporarily imported goods" means goods temporarily imported into Seychelles under the Customs legislation.

THIRD SCHEDULE

RATE OF VAT

The rate of VAT for the purposes of section 6 is 15%.

FOURTH SCHEDULE

REGISTRATION THRESHOLD

The registration threshold for the purposes of section 7 is SCR 5,000,000.

MADE this _____ day of January, 2013.

PIERRE LAPORTE
MINISTER OF FINANCE, TRADE AND INVESTMENT