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**S. I. \_\_\_\_\_ OF 2013**

**CUSTOMS MANAGEMENT ACT 2011**

(Act 22 of 2011)

**Customs Management (Amendment) (Importation and exportation of goods by post)  
Regulations, 2013**

In the exercise of powers conferred by section **270** and section **269** of the Customs Management Act 2011, the Minister of Finance, Trade & Investment hereby makes the following Regulations –

1. This amendment may be cited as the Customs Management (Amendment) (Importation and exportation of goods by post) Regulations, 2013 and shall be deemed to have come into operation on \_\_\_\_\_ 2013.

Citation and  
Commencement

2. (a) Subject to any application of prohibitions or restrictions in force, the importation of goods by post shall be allowed irrespective of whether they are intended to be cleared or released for home use or assigned to another Customs-approved procedure or use.

Importation of  
postal articles

- (b) The Assistant Commissioner of Customs shall designate the categories of imported postal items which are required to be presented for the purposes of Customs control.

3. (a) Any law, including this Act, in force relating to or applied by Customs shall apply *with due alteration or details* to goods brought into or sent out of Seychelles by post from or to any place outside Seychelles as they apply in relation to goods otherwise imported or exported into or out of Seychelles from or to any such place.

Treatment of  
postal transaction

- (b) The Assistant Commissioner of Customs shall, with any necessary agreement of the postal operator, designate the Post Offices or other places at which the postal items may be cleared.

- (c) The clearance of postal items shall be carried out as rapidly as possible and Customs control shall be restricted to necessary measures required to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

- (d) The postal operator shall be responsible for the conveyance, storage and production to the Customs of postal items and, at the request of the Customs, may open them for

- the purposes of Customs control but an officer may select, open and examine any postal item that he sees fit.
4. (a) All dutiable goods imported through the post shall, unless otherwise exempted, be charged with the proper duty and/or tax in force at the time of their importation.
- (b) All prohibited or restricted goods imported through the post shall be subject to the prohibitions or restrictions in force.
5. An officer may, whether accompanied by the postal operator or otherwise, do any of the following acts-
- (a) open any postal packet irrespective of whether the addressee is present or not;
- (b) examine, sample and list the contents of any postal item;
- (c) assess any duties and/or taxes payable on the goods contained in any postal item;
- (d) detain any such goods for payment of any duties and/or taxes chargeable but not paid or otherwise secured to the satisfaction of the Assistant Commissioner of Customs;
- (e) detain any such goods pending enquiries relating to the dutiable or taxable nature of the goods or whether any prohibitions or restrictions apply to the goods; and
- (f) seize any goods that are liable to forfeiture
6. (1) The following postal consignments shall be considered to have been declared to Customs:
- (a) for release for home use-
- (i) at the time when they were introduced into the customs territory-
- a. postcards and letters containing personal messages only;
- b. braille letters; and

Consignments Li  
Duties and Taxes  
Subject to Prohib  
and Restrictions

Officers Powers  
Relation to Pos  
Items

Categories of Pos  
Consignments De  
to Have Been Dec  
to Customs

- c. printed matter not liable for import duties and/or taxes and not subject to any prohibitions or restrictions for the time being in force at the time when they are presented to Customs-

Consignments sent by letter or parcel post other than those referred to at paragraph (a) (i), provided they are accompanied by a CN22 and/or CN23 declaration.

(b) for export:

- (i) at the time when they are accepted by the postal authorities, in the case of consignments sent by letter and parcel post which are not liable to export duties and/or taxes;
- (ii) at the time of their presentation to Customs, in the case of consignments sent by letter and parcel post which are not liable to export duties and/or taxes provided they are accompanied by a CN22 and/or CN23 declaration

(2) The consignee, in the cases referred to in paragraph 1A, and the consignor, in the cases referred to in paragraph 1B, shall be considered to be the declarant and, where applicable, the debtor. The Minister of Finance may provide that the postal operator shall be considered as the declarant and, where applicable, as the debtor.

(3) For the purposes of paragraph 1, goods not liable to duties and/or taxes, or prohibitions or restrictions in force, shall be considered to have been presented to Customs within the meaning of Regulation 6 (1), the Customs declaration to have been accepted and release granted:

(a) in the case of imports, when the goods are delivered to the consignee;

(b) in the case of exports, when the goods are accepted by the postal authorities

(4) Where a consignment sent by letter or parcel post is presented to customs without a CN22 and/or CN23 declaration or where such declaration is incomplete, Customs shall determine the form in which the customs declaration is to be made or supplemented.

(5) The foregoing provision is without prejudice to any offence or forfeiture provisions in relation to undeclared or partially declared goods.

7. A postal item brought into Seychelles containing dutiable or prohibited or restricted goods shall have affixed to it, or be accompanied by, a customs declaration fully stating the nature, quantity and value of the goods which it contains or which it consists, and such other particulars as the Assistant Commissioner of Customs or the postal operator may require.

Import Postal  
Declarations

8. (1) The provisions of Regulation 7 shall not apply –

Import entries for  
postal importation

- (a) to consignments containing goods (excluding alcohol and tobacco) for commercial purposes of an aggregate value exceeding of SCR 1000;
- (b) to consignments containing goods for commercial purposes which form a part of a regular series of like transactions;
- (c) where the customs declaration is made in writing, orally or using data-processing technique;
- (d) to consignments containing goods in respect of which the payment of refunds or remissions or other amounts or the repayment of duties is sought, or which are subject to a prohibition or restriction or to any other special formality or control; or
- (e) to consignments intended for a Customs procedure other than release for home use or exportation

(2) The consignments referred under paragraph 1 shall be declared on a separate goods declaration.

9. In cases where prescribed entry is not required, duties and/or taxes may be assessed by reference to the sender's declaration, supplemented where necessary by inspection of the contents and any supporting documentation contained in or attached to the package.

Assessment of duties  
and/or tax by reference  
to the consignors' customs declarations

10. (1) The Postal Operator may detain –

- (a) any postal items suspected of containing any goods chargeable with any duties and/or taxes, on imported or export goods, which have not been paid or secured

Postal operator may  
detain suspected  
uncustoms,  
prohibited or  
restricted goods

- (b) any goods suspected of being imported or exported contrary to any prohibition or restriction in force with respect thereto under any law

(2) All such detentions shall be transferred forthwith to the proper officer.

(3) The proper officer may open and examine the detained items in the following circumstances –

(a) in the presence of the person to whom the item is addressed; or

(b) if, after notice in writing from the proper officer requiring his attendance has been left or forwarded by post to the address on the item, the addressee fails to attend at the requested time and date or to explain his inability to so attend

11. (1) If on examination the proper officer discovers uncustomed, prohibited or restricted goods, such goods are, liable to forfeiture and subject to seizure and may be detained or seized accordingly.

Presence of postal operator

(2) Where on examination detained items are found not to contain any dutiable, taxable, prohibited or restricted goods, the postal items shall be returned to the postal authority for onward transmission to the addressee.

12. (1) The Assistant Commissioner of Customs shall designate the categories of postal items which shall be produced to Customs at exportation for the purposes of Customs control.

(2) The Assistant Commissioner of Customs shall not, as a general rule, require postal packets to be produced to Customs at exportation for the purposes of Customs control unless they contain goods-

Exportation of Postal Articles

(a) the exportation of which must be certified;

(b) which are subject to export prohibitions or restrictions for the time being in force;

(c) which are subject to export duties and/or taxes; or

(d) which are selected for Customs control on a selective or random basis

13. A postal item posted in Seychelles for transmission to any place outside Seychelles containing dutiable or prohibited or restricted goods shall have affixed to it, or be accompanied by, a customs declaration fully stating the nature, quantity and value of the goods which it contains or which it consists, and such other particulars as the Assistant Commissioner of Customs or the postal operator may require.

Export Postal  
declarations

14. A Customs declaration in the prescribed form shall be presented for the following categories of exports-

Export entries for  
postal  
consignments

(a) goods which are subject to export duties and/or taxes; and

(b) goods which are subject to export prohibitions or restrictions for the time being in force;

(c) goods the exportation of which must be certified;

(d) goods exceeding the value of SCR 1000

MADE this ..... Day of ..... 2013