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

**CUSTOMS MANAGEMENT ACT 2011**

(Act 22 of 2011)

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

In the exercise of powers conferred by section 270 and section 160 of the Customs Management Act 2011, the Minister of Finance, Trade & Investment hereby makes the following Regulations –

- (1) These Regulations may be cited as the Customs Management (Condition for relief on re-importation and same state return) Regulations, 2013 and shall be deemed to have come into operation on \_\_\_\_\_ 2013.
- (2) Goods that are re-imported or returned in the same state into the customs territory shall be entitled to entry free of import duties, taxes and levies and to a repayment of any duties, taxes and levies paid on exportation, provided that:
  - (a) the goods have not undergone any manufacturing, processing or repairs and are in the same state as when exported;
  - (b) the re-imported or returned goods can be identified by an officer as the goods that were exported;
  - (c) any amount of duties, taxes and levies chargeable as a result of any repayment or remission of, or conditional relief of any duties and/or taxes or any subsidies or any other amounts granted on exportation are paid;
  - (d) re-importation or return occurs within a year from the time of exportation or such other period as may be determined by Customs taking into account the differing circumstances of each case;
- (3) The relief from import duties provided for in sub-regulation (2) shall be granted only if goods are re-imported in the state in which they were exported. The Assistant Commissioner of Customs shall establish the procedures to deal with circumstances in which and the conditions under which this requirement may be waived.
- (4) Subject to the provisions of sub-regulation (b) of regulation (1), re-imported goods shall be exempt from import duties, taxes and levies even where they represent only a portion of the goods previously exported from the Seychelles.

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The same applies where the goods consist of parts or accessories belonging to machines, instruments, apparatus or other products previously exported from the Seychelles.

- (5) Customs shall not refuse the re-importation or return of goods in the same state solely on the grounds that the goods have been used, damaged, or have deteriorated during their stay in a third country. Customs shall satisfy themselves that the use, damage or deterioration of the goods is consistent with the declared purpose and use for which the goods were exported e.g. the wear and tear on a digger temporarily exported to carry out a building project.
- (6) Customs may allow any person to re-import or have returned goods in the same state provided that he is duly authorised to do so and can furnish the necessary evidence to identify the goods. He must also be able to prove to Customs the amount of any repayment, remission, conditional relief or subsidies granted at exportation in order for the proper officer to determine whether any duties, taxes and levies are payable on re-importation or return.
- (7) Customs shall not require a written goods declaration for the re-importation or return in the same state of packing, containers, pallets and means of transport for commercial use which are in use for the international transport of goods, provided that Customs is satisfied that the packing, containers, pallets and means of transport for commercial use were in free circulation at the time of exportation.

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