CUSTOMS MANAGEMENT ACT 2011

Customs Management (Origin of Goods) Regulations, 2012

In the exercise of powers conferred by Section 270 read with Section 41 of the Customs Management Act 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations –

- 1. (1) These regulations may be cited as the Customs Management (Origin of Goods) Regulations, 2012 and shall come into **operation on**
- 2. (1) The World Trade Organisation (WTO) Agreement on Rules of Origin, annexed to the General Agreement on Tariffs and Trade (GATT 1994), shall govern the interpretation of these Regulations on non-preferential origin of goods.
 - (2) Preferential measures established in the framework of international trade by preferential arrangements, whether reciprocally or unilaterally, shall be governed by the respective rules concerning the origin of goods and the administrative cooperation.
- 3. (1) This system of non-preferential origin of goods is established for the purposes of applying the Customs Tariff of the Seychelles; it shall also apply to origin used in non-preferential commercial policy instruments, such as the application of the most-favoured-nation treatment, anti-dumping and countervailing duties under and safeguard measures, origin marking requirements, and any discriminatory quantitative restrictions or tariff quotas; in addition, this system shall apply for the purposes of government procurement and trade statistics.
- **4.** (1) Goods wholly obtained in the Seychelles or the territory of the Seychelles shall be regarded as having Seychelles's origin or origin of the territory of the Seychelles.

- (2) The expression "goods wholly obtained in the Seychelles or territory of the Seychelles" means
 - (a) mineral products extracted within the Seychelles;
 - (b) vegetable products harvested within the Seychelles;
 - (c) live animals born and raised within the Seychelles;
 - (d) products obtained from live animals raised within the Seychelles or the territory of the Seychelles;
 - (e) products obtained by hunting or fishing conducted within the Seychelles;
 - (f) products of sea-fishing and other products taken from the sea outside the Seychelles's territorial sea by vessels registered or recorded in the Seychelles and flying the Seychelles flag;
 - (g) goods obtained or produced on board factory ships from the products referred to in Sub-Paragraph (f) originating in the Seychelles, provided that such factory ships are registered or recorded in the Seychelles and fly the Seychelles flag;
 - (h) products taken from the seabed or subsoil beneath the seabed outside the territorial sea of the Seychelles provided that the Seychelles has exclusive rights to exploit that seabed or subsoil;
 - (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected within the territory of the Seychelles and are fit only for the recovery of raw materials;
 - (j) goods which are produced, within the territory of the Seychelles, exclusively from goods referred to in Sub-Paragraphs (a) to (i) or from their derivatives, at any stage of production;



- 5. (1) Goods whose production involved more than one country shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.
- 6. (1) Any processing or working in respect of which it is established, or in respect of which the facts as ascertained justify the presumption, that its sole object was to circumvent the provisions applicable in the Seychelles to goods from specific countries, shall under no circumstances be deemed to confer on the goods thus produced the origin of the country where it is carried out within the meaning of Regulation 5.
- 7. (1) The claim that goods shall be accepted as originating from the Seychelles in accordance with the provisions of these Regulations, shall be supported by a certificate as proof of origin of the goods in question. The certificate shall be authenticated by the Assistant Commissioner of Customs.
 - (2) The Assistant Commissioner of Customs shall prescribe the relevant requirements and documentation in accordance with the provisions of Paragraph (1).
 - (3) Where proof of origin of goods is provided pursuant to Paragraph (1), the Assistant Commissioner of Customs may, in the event of serious doubt, require any additional evidence to ensure that the indication of origin does comply with the rules laid down by the provision in force.
- **8.** (1) In order to benefit from the measures referred to in Paragraph (2) of Regulation 2 or from non-tariff preferential measures, goods shall comply with the rules on preferential origin referred to in Paragraphs 2 and 3 of this Regulation.
 - (2) In the case of goods benefiting from preferential measures contained in agreements which Seychelles has concluded with certain countries or territories or groups of such countries or territories, the rules on preferential origin shall be laid down in those agreements.
 - (3) In the case of goods benefiting from preferential measures adopted unilaterally or bilaterally by the Seychelles in respect of certain countries or territories outside the Seychelles, the rules of preferential origin shall be laid down in any such agreements.

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MINISTER OF FINANCE, TRADE AND INVESTMENT