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

**CUSTOMS MANAGEMENT ACT 2011**

(Act 22 of 2011)

**Customs Management (supply and granting of stores) Regulations, 2013**

**Comment [p1]:** Refer to section 114 & 115 of the CMB.

In the exercise of powers conferred by section 270 and section 83 of the Customs Management Act 2011, the Minister of Finance hereby makes the following Regulations –

1. These regulations may be cited as the Customs Management (Supply and granting of stores) Regulations, 2013 and shall be deemed to have come into operation on \_\_\_\_\_ 2013. Citation and Commencement
  
2. Vessels or aircraft which depart to places or points outside the Seychelles shall be entitled to have on board, free of import duties and/or taxes and internal duties and/or taxes — Supply and granting of stores
  - a) stores for consumption by passengers and the crew and stores to be taken away in such quantities as the Assistant Commissioner of Customs deems reasonable having regard to —
    - i. the number of passengers and crew;
    - ii. the length of the voyage or flight; and
    - iii. the quantities of such stores already on board; and
  - b) Stores necessarily required and consumed in the operation and maintenance of the vessel or aircraft in such quantities as the Assistant Commissioner of Customs deems reasonable for their operation and maintenance during the intended voyage or flight and having regard to the quantities of such stores already on board.
  
- 3.(1) The Assistant Commissioner of Customs may give directions — Granting of stores to departing vessels or aircraft
  - a) as to the quantity of any goods which may be carried in any vessel or aircraft as stores for use on a voyage or flight to a destination outside Seychelles;
  - b) as to the description of vessel on which goods carried as stores may be used in port without payment of duties and/or taxes;
  - c) as to the quantity of goods which may be carried as stores for use in accordance with paragraph (b) and as to the time within which such goods or any specified quantities of them may be so used; and
  - d) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use in accordance with paragraphs (a) or (b)

- (2) Save as provided for in sub-regulation (3) and notwithstanding any other provision in this Act, goods shall not be permitted to be shipped as stores without payment of the duty and/or tax or on drawback except in a vessel of not less than 40 tons register or in a vessel or aircraft departing for a voyage or flight to a country outside Seychelles.
- (3) The Assistant Commissioner of Customs may, in such cases and subject to such conditions and restrictions as the Assistant Commissioner of Customs sees fit, permit stores to be shipped, in accordance with sub-regulation (2) in —
- (a) any vessel departing from Seychelles, being either a vessel of not less than 40 tons register departing for a voyage not falling within sub-regulation (2) or a vessel of less than 40 ton register; or
  - (b) any vessel or aircraft departing from Seychelles for a flight not falling within sub-regulation (2)
- (4) If any goods shipped or carried as stores for use on a voyage or flight to a country or destination outside Seychelles or for use in port without payment of duty and/or tax are without the authority of the proper officer of Customs landed or unloaded at any place within Seychelles—
- (a) the goods shall be liable to forfeiture; and
  - (b) the master and commander and the owner of the vessel or aircraft shall each be liable to a penalty of SR 100,000 or treble the value of the goods whichever is the greater, and the goods, the subject matter of the offence shall be subject to forfeiture
- (5) If any vessel or aircraft which has departed from any port or airport for a destination outside Seychelles carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within Seychelles, then —
- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods; or
  - (b) if the failure was due to any such cause as is mentioned in paragraph (a) and any deficiency is discovered in the said goods which, in the opinion of the Assistant Commissioner of Customs, exceeds the quantity which might fairly have been consumed having regard to the length of time between the vessel's or aircraft's departure and return,
- the master of the vessel or the commander of the aircraft shall be liable to a penalty of SR100,000 or treble the value of the goods whichever is the greater and shall also pay on the deficiency or, as the case may be, on the excess deficiency all duties and/or taxes chargeable on the importation of such goods.
- (6) Excise duty and/or tax shall not be payable under sub-regulation (5) unless the Assistant Commissioner of Customs has assessed that amount as being excise duty and/or tax due from the master of the vessel or the commander of the aircraft and notified the master or commander or the representative of the master or commander accordingly.

(7) Any duty and/or tax, other than excise duty and/or tax, payable under sub-regulation (6) shall be recoverable as a debt owed to Government.

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

