

**S.I. 4 of 2014****VALUE ADDED TAX ACT***(Act 35 of 2010)***Value Added Tax (Amendment of Schedules)  
Regulations, 2014**

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

1. These Regulations may be cited as the Value Added Tax (Amendment of Schedules) Regulations, 2014.

Citation

2. The Value Added Tax, 2010 is hereby amended by repealing the Schedules and substituting therefor by the following Schedules—

Amendment of  
Act 35 of 2010  
as last amended  
by SI 65 of  
2012**“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**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Description of Goods</b>	<b>Exempted Quantity/Value</b>
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	SCR 5,000

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

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Description of Goods</b>	<b>Exempted Quantity/Value</b>
1	Perfume and Toilet Waters	200ml
2	Other goods	SCR 3,000

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

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Description of Goods</b>	<b>Exempted Quantity/Value</b>
1	Any beverages containing alcohol or any cigarettes containing tobacco	1 litre or 200 cigarettes where applicable
2	Other goods	SCR 1,500

3. An import of goods arriving by air or sea through post or courier into Seychelles as per table below:

**Maximum tax exemption allowance for low value consignments**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Item</b>	<b>Description of Goods</b>	<b>Exempted Quantity/Value</b>
1	Goods imported for the personal and exclusive consumption or use of the consignee, other than the goods the import of which is prohibited or restricted under the Customs Management Act, 2011.	SCR 3,000

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, reference books (not for resale) and school uniforms authorised 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:

<b>HS CODE</b>	<b>DESCRIPTION OF GOODS</b>
0201.1000	Fresh or chilled carcasses and half carcasses of bovine animals
0201.2000	Other fresh cuts with bone in of bovine animals, fresh or chilled
0201.3000	Boneless fresh or chilled meat of bovine animals
0202.1000	Frozen carcasses and half carcasses of bovine animals
0202.2000	Other cuts with bone in of bovine animals frozen
0202.3000	Boneless frozen meat of bovine animals

0203.1100	Fresh or chilled carcasses and half carcasses of swine
0203.1200	Fresh or chilled hams, shoulders and cuts thereof, with bone in
0203.1900	Other fresh or chilled meat of swine
0203.2100	Frozen carcasses and half carcasses of swine
0203.2200	Frozen hams, shoulders and cuts thereof of swine, with bone in
0203.2900	Other frozen meat of swine
0204.1000	Carcasses and half carcasses of lamb, fresh or chilled
0204.2100	Carcasses and half carcasses of sheep fresh or chilled
0204.2200	Other cuts with bone in of sheep meat fresh or chilled
0204.2300	Boneless fresh or chilled meat of sheep
0204.3000	Carcasses and half carcasses of lamb, frozen
0204.4100	Carcasses and half carcasses of sheep frozen
0204.4200	Other cuts with bone in of sheep meat frozen
0204.4300	Boneless meat of sheep, Frozen
0204.5000	Meat of goats
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled, or frozen
0206.1000	Edible offal of bovine animals, fresh or chilled
0206.2100	Tongues of bovine animals, frozen
0206.2200	Livers of bovine animals, frozen
0206.2900	Other edible offal frozen of bovine animals n.e.s
0206.3000	Edible offal of swine, fresh or chilled
0206.4100	Frozen livers of swine
0206.4900	Other edible offal of swine, frozen
0206.8000	Other edible offal of bovine animals fresh or chilled
0206.9000	Other edible offals of bovine animals frozen n.e.s
0207.1100	Poultry not cut in pieces, fresh or chilled
0207.1200	Poultry not cut in pieces, frozen
0207.1300	Poultry cuts and offal (including livers), fresh or chilled
0207.1400	Poultry cuts and offal (including livers), frozen
0207.2400	Turkey not cut in pieces, fresh or chilled
0207.2500	Turkey not cut in pieces, frozen
0207.2600	Turkey cuts and offal, fresh or chilled

0207.2700	Turkey cuts and offal, frozen
0207.3200	Ducks, geese, or guinea fowls not cut in pieces, fresh or chilled
0207.3300	Ducks, geese, or guinea fowls not cut in pieces, frozen
0207.3400	Fatty livers of ducks, geese or guinea fowls fresh or chilled
0207.3500	Other edible offal of ducks, geese or guinea fowls, fresh or chilled. n.e.s
0207.3610	Mechanically de-boned poultry meat
0207.3690	Other edible offal of ducks geese or guinea fowls frozen n.e.s
0208.1000	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
0208.3000	Meat or edible meat offal of primates fresh chilled or frozen
0208.4000	Meat & edible meat offal of whales/dolphins & porpoises, of manatees & dugongs
0208.5000	Meat & edible meat offal of reptiles (including snakes & turtles) fresh chilled or frozen
0208.9000	Other meat and edible meat offal, fresh, chilled or frozen
0209.0000	Pig fat, free of lean meat, & poultry fat, not rendered or otherwise extracted
0210.1100	Hams, shoulders and cuts thereof of swine with bone in, salted/brine/dried or smoked
0210.1200	Swine bellies (streaky) and cuts thereof
0210.1900	Other meat & edible meat offal of swine salted, in brine, dried or smoked
0210.2000	Meat & edible meat offal of bovine animals salted, in brine, dried or smoked
0210.9100	Other, including edible flours & meals of meat & meat offal of primates
0210.9200	Other, incl. edible flour & meals of meat & meat offal of whales/dolphins/porpoises
0210.9300	Edible flours & meals of meat & meat offal of reptiles (including snakes and turtles)
0210.9900	Other meat, including edible flours & meals of meat & meat offal
0302.1100	Fresh/chilled Trout ( <i>oncorhynchus mykiss</i> <i>lmo trutta</i> , <i>oncorhynchus clarki</i> ,
0302.1200	Pacific salmon, ( <i>Oncorhynchus nerka</i> , <i>gorbuscha</i> , <i>keta</i> , <i>tschawytscha</i> , <i>kisutch</i> , <i>masou</i> , <i>rhodurus</i> etc
0302.1900	Other fresh/chilled salmonidae excluding livers & roes
0302.2100	Halibut ( <i>Reinhardtius</i> , <i>hippoglossoides</i> , <i>hippoglossus-hippoglossus</i> , <i>hippoglossus-stenolepis</i>
0302.2200	Plaice ( <i>Pleuronectes</i> , <i>platessa</i> ) fresh or chilled excluding livers & roes
0302.2300	Fresh or chilled sole ( <i>Solea</i> spp.) excluding livers & roes
0302.2900	Other flat fish, fresh or chilled excluding livers & roes
0302.3100	Albacore or long finned tunas ( <i>Thunnus alalunga</i> ) excluding livers & roes fresh or chilled
0302.3200	Yellowfin tunas ( <i>Thunnus albacares</i> ) excluding livers & roes fresh or chilled
0302.3300	Skipjack or striped bellied bonito excluding livers & roes fresh or chilled
0302.3400	Bigeye tunas excluding livers & roes fresh or chilled ( <i>Thunnus obesus</i> )

0302.3500	Bluefin tunas ( <i>Thunnus thynnus</i> ) excluding livers & roes fresh or chilled
0302.3600	Southern bluefin tunas ( <i>Thunnus maccoyii</i> ) excluding livers & roes fresh or chilled
0302.3900	Other tunas excluding livers & roes fresh or chilled
0302.4000	Herrings, ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ) excluding livers and roes fresh or chilled
0302.5000	Cod, ( <i>cadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers & roes fresh or chilled
0302.6100	Sardines, ( <i>Sardina pilchardus</i> etc) brisling or sprats, excluding livers, roes fresh or chilled
0302.6200	Haddock ( <i>Melanogrammus aeglefinus</i> ) excluding livers & roes fresh or chilled
0302.6300	Coalfish ( <i>Pollachius Virens</i> ) excluding livers & roes fresh or chilled
0302.6400	Mackerel ( <i>Scomberscombrus</i> , <i>australasicus</i> , <i>japonicus</i> ) fresh or chilled excluding livers & roes
0302.6500	Dogfish and other sharks excluding livers & roes fresh or chilled
0302.6600	Eels ( <i>Anguilla</i> spp.) excluding livers & roes fresh or chilled
0302.6700	Swordfish ( <i>Xiphias gladius</i> ) excluding livers & roes fresh or chilled
0302.6800	Toothfish ( <i>Dissostichus</i> spp) excluding livers & roes fresh or chilled
0302.6900	Other excluding livers n.e.s fresh or chilled
0302.7000	Fish livers and roes fresh or chilled
0303.1100	Frozen pacific sockeye salmon (red), ( <i>Oncorhynchus nerka</i> ) excluding livers & roes
0303.1900	Other frozen pacific salmon excluding livers & roes
0303.2100	Trout, frozen excluding livers & roes ( <i>salmo trutta</i> , <i>onchorhynchusmykiss</i> , <i>clarki</i> etc)
0303.2200	Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) frozen excluding livers & roes
0303.2900	Other salmonidae frozen excluding livers & roes
0303.3100	Halibut, frozen ( <i>Reinhardtius hippoglossoides</i> ) excluding livers & roes
0303.3200	Plaice ( <i>Pleuronectes</i> , <i>platessa</i> ) frozen excluding livers & roes
0303.3300	Sole ( <i>Solea</i> spp.) frozen excluding livers & roes
0303.3900	Other frozen flat fish excluding livers & roes
0303.4100	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> ) frozen excluding livers & roes
0303.4200	Yellowfin tunas ( <i>Thunnus albacares</i> ) frozen excluding livers & roes
0303.4300	Skipjack or striped bellied bonito frozen excluding livers & roes
0303.4400	Bigeye tunas ( <i>Thunnus obesus</i> )
0303.4500	Bluefin tunas ( <i>Thunnus thynnus</i> ) frozen excluding livers & roes
0303.4600	Southern bluefin tunas ( <i>Thunnus maccoyii</i> ) frozen excluding livers & roes
0303.4900	Other frozen tunas
0303.5100	Herrings, ( <i>Clupea harengus</i> , <i>clupea pallasii</i> ) frozen excluding livers and roes

0303.5200	Cod, ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ) frozen excluding livers and roes
0303.6100	Swordfish ( <i>Xiphias gladius</i> ) frozen, excluding livers & roes
0303.6200	Toothfish ( <i>Dissostichus</i> spp) frozen, excluding livers & roes
0303.7100	Sardines, sardinella, brisling or sprats frozen excluding livers & roes
0303.7200	Haddock ( <i>Melanogrammus aeglefinus</i> ) frozen excluding livers & roes
0303.7300	Coalfish ( <i>Pollachius Virens</i> ) frozen excluding livers & roes
0303.7400	Mackerel ( <i>Scomberscombrus</i> , <i>Scomber australasicus</i> , <i>Scomberjaponicus</i> ) frozen excluding livers & roes
0303.7500	Dogfish and other sharks frozen excluding livers & roes
0303.7600	Eels ( <i>Anguilla</i> spp.) frozen excluding livers & roes
0303.7700	Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> ) frozen excluding livers & roes
0303.7800	Hake ( <i>Merluccius</i> spp.; <i>Urophycis</i> spp.) frozen excluding livers & roes
0303.7900	Other frozen fish excluding livers and roes n.e.s
0303.8000	Frozen livers and roes
0304.1100	Fresh or chilled Swordfish ( <i>Xiphias gladius</i> ) fillets and other fish meat (whether or not minced)
0304.1200	Fresh or chilled Toothfish ( <i>Dissostichus</i> spp) fillets and other fish meat (whether or not minced)
0304.1900	Other fish fillets or meat whether or not minced fresh chilled or frozen n.e.s
0304.2100	Frozen Swordfish ( <i>Xiphias gladius</i> ) fillets
0304.2200	Frozen Toothfish ( <i>Dissostichus</i> spp) fillets
0304.2900	Other frozen fish fillet
0304.9100	other Swordfish ( <i>Xiphias gladius</i> ) fillets
0304.9200	other Toothfish ( <i>Dissostichus</i> spp) fillets
0304.9900	Other fish fillet
0305.1000	Flours meals and pellets of fish, fit for human consumption
0305.2000	Livers and roes of fish, dried, smoked, salted or in brine
0305.3000	Fish fillets, dried, salted or in brine, but not smoked
0305.4100	Pacific salmon, atlantic salmon & danube salmon smoked including fillets
0305.4200	Herrings ( <i>Clupeaharengus</i> , <i>clupea pallasii</i> ) smoked including fillets
0305.4900	Other smoked fish, including fillet n.e.s
0305.5100	Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i> ) dried/salted but not smoked
0305.5900	Other dried or salted fish but not smoked

0305.6100	Herrings ( <i>Clupea harengus</i> , <i>clupea pallasii</i> ) salted not dried or smoked & in brine
0305.6200	Cod ( <i>Gadus morhua</i> / <i>Gadus ogac</i> / <i>gadus macrocephalus</i> ) salted not dried/smoked and in brine
0305.6300	Anchovies ( <i>Engraulis</i> spp.) salted not dried or smoked & in brine
0305.6900	Other salted fish not dried or smoked & other fish in brine n.e.s
0402.1000	Sweetconcentrated milk & cream in powder,granules,solid form a fat content upto 1.5%weight
0402.2100	Milk & cream not sweetened, in powder or other solid forms of a fat cont. >1.5% by weight
0402.2910	Full cream powder
0402.2990	Other
0402.9110	Baby milk formulae, in any form not containing added sugar or sweetening matter
0407.0010	Eggs for hatching
0701.1000	Potato seed fresh or chilled
0701.9000	Other potatoes, fresh or chilled
0702.0000	Tomatoes, fresh or chilled.
0703.1000	Onions and shallots fresh or chilled
0703.2000	Garlic fresh or chilled
0703.9000	Leeks and other alliaceous vegetables fresh or chilled
0704.1010	Cauliflower fresh or chilled
0704.1020	Headed Broccoli fresh or chilled
0704.2000	Brussel sprouts fresh or chilled
0704.9010	Chinese cabbages fresh or chilled
0704.9090	Other cabbages fresh or chilled
0705.1100	Cabbage Lettuce (head lettuce) fresh or chilled
0705.1900	Other lettuce fresh or chilled
0705.2100	Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> ) fresh or chilled
0705.2900	Other chicory fresh or chilled
0706.1010	Carrots fresh or chilled
0706.1020	Turnips fresh or chilled
0706.9010	Beetroot fresh or chilled
0706.9020	Salsify
0706.9090	Other similar edible roots fresh or chilled
0707.0000	Fresh or chilled cucumbers and gherkins
0708.1000	Peas ( <i>pisum sativum</i> ) shelled or unshelled, fresh or chilled



0708.2000	Beans ( <i>Vigna</i> spp., <i>phaseolus</i> spp.) shelled or unshelled, fresh or chilled
0708.9000	Other leguminous vegetables shelled or unshelled, fresh or chilled
0709.2000	Asparagus fresh or chilled
0709.3000	Aubergines (egg plants) fresh or chilled
0709.4000	Celery other than celeriac fresh or chilled
0709.5100	Mushrooms of the genus <i>Agaricus</i> fresh or chilled
0709.5900	Other vegetables fresh or chilled n.e.s
0709.6010	Fruits of the genus <i>capsicum</i>
0709.6020	Long red/green chilli
0709.6030	Medium white chilli
0709.6090	Other fruits of the genus <i>capsicum</i> or of the genus <i>pimento</i>
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)
0709.9010	Chouchoutte
0709.9090	Other spinach
0713.4000	Dried lentils shelled, whether or not skinned or split
0714.1000	Manioc (cassava) fresh, chilled, frozen or dried whether or not sliced
0714.2000	Sweet potatoes fresh, chilled, frozen or dried whether or not sliced
0714.9010	Cocoyam fresh, chilled, frozen or dried whether or not sliced
0714.9020	Yam fresh, chilled, frozen or dried whether or not sliced or in the form of pellets; sago pith
0714.9090	Other similar roots & tubers fresh/chilled/ frozen/dried whether or not sliced or pellet
0803.0010	Fresh Bananas including plantains
0803.0020	Dried bananas including plantains
0804.1010	Fresh dates
0804.1020	Dried dates
0804.2010	Fresh figs
0804.2020	Dried figs
0804.3000	Pineapples fresh or dried
0804.4000	Avocados fresh or dried
0804.5010	Mangoes fresh or dried
0804.5090	Other similar fresh or dried fruits n.e.s
0805.1000	Oranges fresh or dried
0805.2000	Mandarins including tangerines/satsumas, wilkins clementines & similar fruits fresh/dried

0805.4000	Grapefruit fresh or dried
0805.5000	Lemons and Limes, fresh or dried
0805.9000	Other citrus fruit, fresh or dried
0806.1000	Grapes, fresh
0806.2000	Grapes, dried
0807.1100	Watermelons fresh
0807.1910	Cantaloupe fresh
0807.1990	Other melons fresh
0807.2000	Pawpaws (papayas) fresh
0808.1000	Apples fresh
0808.2000	Pears and quinces fresh
0809.1000	Apricots fresh
0809.2000	Cherries fresh
0809.3000	Peaches, including nectarines fresh
0809.4000	Plums and sloes fresh
0810.1000	Strawberries, fresh
0810.2000	Raspberries, blackberries, mulberries and loganberries fresh
0810.4000	Cranberries, bilberries, and other fruits of the genus <i>Vaccinium</i> fresh
0810.5000	Kiwi fruit fresh
0810.6000	Durians, fresh
0810.9010	Starfruit, fresh
0810.9090	Other fruit, fresh, n.e.s
1006.1000	Rice in the husk (paddy or rough)
1006.2000	Husked (brown) rice
1006.3010	Long grain rice, semi/wholly milled, whether or not polished or glazed
1006.3020	Basmati rice, semi/wholly milled whether or not polished or glazed
1006.3090	Other rice semi/wholly milled, whether or not polished or glazed
1006.4000	Broken rice
1101.0011	High protein flour
1101.0019	Other flour
1101.0090	Improved or enriched wheat or meslin flour (e.g. self raising flour)
1509.1000	Virgin olive oil refined or not but not chemically modified
1509.9000	Other olive oil and its fractions refined or not but not chemically modified

1512.1100	Crude oil from sunflower-seed or safflower oil & their fractions thereof
1512.1900	Other sunflower-seed or safflower oil and their fractions thereof.
1517.1000	Margarine, excluding liquid margarine
1602.1010	Homogenised preparations specifically prepared for infants
1701.1100	Cane sugar not containing added flavouring in solid form
1701.1200	Beet sugar not containing added flavouring or colouring matter in solid form
1701.9110	Icing, castor or other confectioners sugar cont. added flavouring or colouring matter
1701.9190	Other sugar containing added flavouring or colouring matter in solid form
1701.9900	Other cane or beet sugar cont. or not cont. added flavour/colouring in solid form n.e.s.
1901.1000	Preparations for infant use, put up for retail sale
2005.1010	Homogenised preparation not frozen, specifically for infants
2009.1210	Orange Juice not frozen, especially for infants of brix value not exceeding 20
2009.2110	Grapefruit juice of a brix value < 20 especially for infants
2009.3110	Juice of any other single citrus fruit of brix value < 20 especially for infants
2009.4110	Pineapple juice of a brix value < 20 especially for infants
2009.5010	Tomato juice especially for infants
2009.6110	Grape juice (incl. grape must) of a brix value < 20 especially for infants
2009.7110	Apple juice of a brix value < 20 especially for infants
2009.8010	Juice of other single fruit or vegetable especially for infants
2009.9010	Mixtures of juices especially for infants
2104.1010	Homogenised composite food preparations, for infant use
2308.0000	Veg. materials & waste/Veg residues & by-pro whether pellet form used in animal feeding
2309.9011	Poultry feeds, prepared
2309.9012	Dairy cattle feed, prepared
2309.9013	Other cattle feed, prepared
2309.9014	Swine feed, prepared
2309.9015	Other livestock feed, prepared
2501.0000	Salt & pure sodium chloride, in aqueous solut. or cont. added anticaking, free flowing agents
2710.1110	Aviation spirit (Avgas)
2710.11 20	Motor Spirit (gasoline , Mogas , MSP)
2710.1911	Kerosene, type jet fuel
2710.1912	Illuminating kerosene (IK)

2710.1921	Gas oil (Diesel oil)
2710.1922	Fuel oils (furnace oil)
2914.1100	Acetone without other oxygen function
2914.1200	Butanone (methyl ethyl ketone) without other oxygen function
2914.1300	4--Methylpentan-2-one (methyl isobutyl ketone)
2914.2100	Camphor without other oxygen function
2914.2200	Cyclohexanone and methylcyclohexanones without other oxygen function
2914.2300	Ionones and methylionones without other oxygen function
2914.2900	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function
2914.3100	Phenylacetone (phenylpropan-2-one)
2914.3900	Other aromatic ketones without other oxygen function
2914.4000	Ketone-alcohols and ketone- aldehydes
2914.5000	Ketone phenols and Ketones with other oxygen function
2914.6100	Anthraquinone
2914.6900	Other quinones
2914.7000	Halogenated, sulphonated, nitrated or nitrosated derivatives
2936.2100	Vitamins A and their derivatives
2936.2200	Vitamin B1 and its derivatives
2936.2300	Vitamin B2 and its derivatives
2936.2400	D-or DL-Pantothenic acid (Vitamins B3, B5) and its derivatives
2936.2500	Vitamin B6 and its derivatives
2936.2600	Vitamin B12 and its derivatives
2936.2700	Vitamin C and its derivatives
2936.2800	Vitamin E and its derivatives
2936.2900	Other vitamins and their derivatives
2936.90 00	Other, including natural concentrates
2937.1100	Somatotropin, its derivatives and structural analogues
2937.1200	Insulin and its salts
2937.1900	Other polypeptide hormones, protein hormones & glycoprotein hormones
2937.2100	Cortisone/hydrocortisone/prednisone and prednisolone
2937.2200	Halogenated derivatives of corticosteroidal hormones
2937.2300	Oestrogens and progestogens
2937.2900	Other steroidal hormones, their derivatives and structural analogues

2937.3100	Epinephrine
2937.3900	Other catecholamine hormones, their derivatives & structural analogues
2937.4000	Amino acid derivatives
2937.5000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogue
2937.9000	Other hormones, natural or reproduced by synthesis derivatives & it structural analogues
2941.1010	Amoxillin and its salts
2941.1020	Ampicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
2941.1090	Other penicillins and their derivatives;salts thereof
2941.2010	Dihydrostreptomycin, its salts, esters and hydrates
2941.2090	Other streptomycins and their derivatives; salts thereof
2941.3000	Tetracyclines and their derivatives; salts thereof
2941.4000	Chloraphenicol and its derivatives; salts thereof
2941.5000	Erythromycin and its derivatives; salts thereof
2941.9000	Other antibiotics
3001.2000	Extracts of glands or other organs or of their secretions
3001.9000	Other human or animal substances prepared for therapeutic, prophylatic uses n.e.s.
3002.1000	Antisera & other blood fractions & modified immunological products
3002.2000	Vaccines for human medicine
3002.3000	Vaccines for veterinary medicine
3002.9000	Other modified immunological prod. vaccine, toxin, cultures of micro-organism & sim. prod.
3003.10 00	medicaments cont. penicillins/derivatives thereof with a penicillanic acid structure
3003.2000	Medicaments containing other antibiotics
3003.3100	Medicaments containing insuline
3003.3900	Medicaments cont. other hormones or other products of hd.29.37 but not cont antibiotics
3003.4000	Medicaments cont. alkaloids & derivatives but not cont. hormones of hd.29.37 or antibiotics
3003.9000	Other medicaments consisting of two or more constituents which have been mixed together
3004.1000	Medicament cont. penicillin, with penicillanic acid struct. & derivative, for retail sale
3004.2000	Medicaments containing other antibiotics put up for retail sale
3004.3100	Medicaments containing insulin for retail sale
3004.3200	Medicament cont. adrenal corticosteroid hormone, derivat. & struct. analogue for retail sale

3004.3900	Medicaments cont. hormones & products of hd.29.37 but not antibiotic for retail sale
3004.4000	Medicam. cont. alkaloid, derivat. but not cont. hormone, prod of hd.29.37, antibiotic for r/sale
3004.5000	Other medicaments cont. vitamins or other prod. of heading No.29.36 for retail sale
3004.9000	Other medicaments
3005.1010	Medicated plaster
3005.1090	Other adhesive dressings & other articles having an adhesive layer
3005.9000	Other wadding, gauze, bandage, dressing mat. cont. pharmaceutical subst. for r/sale
3006.1000	Sterile surgical catgut, similar suture mat. & tissue adhesive for surg. wound closure
3006.2000	Blood grouping reagents
3006.3000	Opacifying preparation for x-ray exam.; diagnostic reagents designed to admin. patient
3006.4000	Dental cements and other fillings; bone reconstruction cements
3006.5000	First aid boxes and kits
3006.6000	Chemical contraceptive preparations based on hormones/on products hd.29.37/spermicide
3006.7000	Gel prep. design for use in human, veterinary medic. as lubricant for surgical operat/exam
3006.9100	Appliances identifiable for ostomy use
3006.9200	Waste pharmaceuticals
3808.9120	Insecticides in other packaging
3808.9220	Fungicides in other packaging
3808.9300	Herbicides, anti-sprouting product and plant -growth regulators in other packaging
3808.9400	Disinfectants
3808.9919	Rodenticides in other packaging
3808.9929	Other similar products in other packaging
3822.0000	Diagonostic laboratory reagent on backed prep. diagnostic other than those hd 30.02/30.03
4421.9010	Coffins
4818.3000	Tablecloths and serviettes
4818.4010	Sanitary towels, tampons and similar articles
4818.4090	Napkins and napkin liners for babies and similar sanitary articles (eg breast pad, pampers)
4818.9020	Napkins and similar articles (except napkin liners) not covered under HS code 4818.4010
4901.1000	Brochures/leaflets & similar printed matter in single sheets, whether or not folded

4901.9100	Dictionaries and encyclopaedias and serial installments thereof
4901.9900	Other printed books and similar printed matter
4903.0000	Children's picture, drawing or colouring books
4904.0010	Music, printed or in manuscript, bound
4904.0090	Other Music, printed or in manuscript, whether or not illustrated
4905.1000	Printed globes
4905.9100	Hydrographic or similar charts, in book form, including atlases
4905.9910	Printed maps
4905.9990	Other Wall maps, topographical plans, printed
4906.0000	Plans & drawings for architectural/engineering etc being originals drawn by hand
4907.0010	Postage, revenue and similar stamps of current or new issue in the country in which they have a recognised face value
4907.0020	Banknotes
4907.0030	Cheque books and cheques
4907.0090	Other Stock, share or bond certificates and similar documents of title
4908.1000	Transfers (decalcomanias), vitrifiable
4908.9000	Other transfers
4909.0010	Printed or illustrated postcards
4909.0020	Printed cards bearing messages, whether or not illustrated, with/out envelopes/trimms
4909.0090	Other bearing greeting/announcement whether illustrated with/out envelope/trimmings
4910.0000	Calendars of any kind, printed, including calendar blocks.
4911.1010	Solicited advertising materials for the tourism industry
4911.1090	Other trade advertising material, commercial catalogues and the like
4911.9100	Pictures, designs and photographs
4911.9910	Examination papers
4911.9990	Other printed matter
7118.9000	Other coins
8539.2910	Energy savings electric bulbs
9018.1100	Electro-cardiographs
9018.1200	Ultrasonic scanning apparatus
9018.1300	Magnetic resonance imaging apparatus
9018.1400	Scintigraphic apparatus
9018.1900	Other electro-diagnostic apparatus

9018.2000	Ultra-violet or infra-red ray apparatus
9018.3100	Syringes, with or without needles
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other syringes, needles, catheters, cannulae and the like
9018.4100	Dental drill engines, whether or not combined on single base with other dental equipment
9018.4900	Other instruments and appliances, used in dental sciences
9018.5000	Other ophthalmic instruments and appliances
9018.9000	Other instruments and appliances used in medical/surgical/dental/veterinary science
9006.3000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes
9019.1000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus
9019.2000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9022.1200	Computed tomography apparatus
9022.1300	Other, for dental uses
9022.1400	Other, for medical, surgical or veterinary uses
9022.1900	Apparatus based on the use of X-rays for other uses
9022.2100	For medical, surgical, dental or veterinary uses
9022.3000	X-ray tubes
9022.9000	Other, including parts and accessories
9027.8000	Other instruments and apparatus
9402.1010	Dentists' chairs and parts thereof
9201.1000	Upright pianos
9201.2000	Grand pianos
9201.9000	Other keyboard stringed instruments and harpsichords
9202.1000	String musical instruments played with a bow
9202.9000	Other string musical instruments
9205.1000	Brass-wind instruments
9205.9000	Other wind musical instruments
9206.0000	Percussion musical instruments (eg. drums, xylophones, cymbals, castanets, maracas)
9207.1000	Keyboard instruments, other than accordions



9207.9000	Other musical instruments, sound of which is produced or must be amplified electrically
9208.1000	Musical boxes
9208.9000	Fairground/mechanical street organ & musical instruments not falling in any heading of chapter 92
9209.3000	Musical instrument strings
9209.9100	Parts and accessories for pianos
9209.9200	Parts and accessories for the musical instruments of heading 92.02
9209.9400	Parts and accessories for the musical instruments of heading 92.07
9209.9900	Other parts and accessories for musical instruments
9903.0000	Goods re-imported after exportation for repair/alteration/renovation
9904.0000	Personal & household effects that have been in the importers' possession more than 12 months
9905.0000	Ship stores in transit
9906.0000	Short-shipped goods
9907.0000	Human remains
9908.0000	Groupage containers only

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

- (i) the importer shall give prior notice of exportation of the goods to the Revenue Commissioner with a statement of particulars of the repair, exhibition, processing or replacement required.
- (ii) the importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair, process or replacement and satisfy the Revenue Commissioner as to the identity of the goods.

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

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

- (i) the containers shall be suitably identified and produced for examination by a custom officer at the time of re-exportation;
- (ii) the importer shall keep a record of the receipt and disposal of the containers.

(2) The importer shall give an undertaking on the bill of entry that the containers shall be re-exported.

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

**9.** Materials and equipment supplied by other Governments or International Organisations under Technical Aid or Assistance programmes approved by the Government of Seychelles.

**10.(1)** Passenger's baggage if the Revenue Commissioner is satisfied that the passenger's baggage is—

- (a) for the personal or household use of the passenger;
- (b) not for sale or use as trade goods; and
- (c) landed within six months of the passenger's arrival and deemed to have accompanied the passenger upon his arrival in Seychelles;

(2) The exemption granted under clause (1) shall apply to a passenger who is accepted by the Revenue Commissioner as transferring his or her place of permanent residence from another country to Seychelles.

(3) In case of any new personal and household items, under clause (1) the exemption is restricted to the value of SCR1000 per person included in the baggage commensurate with the person or family which is changing residence.

**11.(1)** The personal effects including all clothing or other articles, other than alcohol and tobacco, new or used which a tourist may reasonably require, taking into consideration all the circumstances of his or her visit provided the Revenue Commissioner is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.

(2) Personal effects shall not include merchandise imported for commercial purposes.

(3) Travel souvenirs carried by a tourist if the Revenue Commissioner is satisfied that the said travel souvenir shall be re-exported by the tourist on leaving Seychelles.

**12.(1)** Goods imported if the Revenue Commissioner is satisfied that the articles shall be re-exported within 12 months of their importation or such longer period that the Revenue Commissioner may accept on his or her satisfaction that it is to be re-exported within the extended period.

(2) Subject to clause (1) the Revenue Commissioner may, if he or she thinks fit require a deposit sufficient to cover the VAT on imported goods.

**13.(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 not for sale.

(3) Trade advertising, promotional materials and samples up to SCR1000 per item and not intended for sale.

**14.(1)** Goods imported by the President of the Republic of Seychelles 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 for personal and exclusive use and furnish it to the Revenue Commissioner.

**15.(1)** Goods, motor vehicles and other articles imported by religious organisations registered or established under any written laws where the goods, motor vehicles or any other articles are to be used only for the purpose of—

- (a) construction, repairing, decorating and furnishing of hurches, 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 the Revenue Commissioner a bill of entry endorsed by the Ministry of Finance.

**16.(1)** Goods and articles permitted to be imported under any agreement made between the Government of Seychelles and any other Government, body, organisation, persons or by virtue of the provisions of Articles 50 and 62 of the Vienna Convention on Consular Relations, 1968 or any other Conventions modifying or replacing that Convention.

(2) Goods supplies, material and equipment imported into Seychelles in connection with an agreement entered into with the Government of Seychelles 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.

**17.(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;
- (b) conservation of fresh or potable water resources or re-use or recycling of waste water as endorsed by the Ministry responsible for Environment;
- (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 authorised officer of the Seychelles Energy Commission, or an authorised officer of the Ministry responsible for Environment.

**18.** 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 Acts.

**19.** 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 Acts.

**20.** Import of goods as consumable stores for use outside Seychelles on an aircraft or vessel going to a destination outside Seychelles.

**21.** Goods, excluding motor vehicles, approved by the Ministry responsible for Natural Resources for importation by the Seychelles Agricultural Agency for sale in requisite stores.

**22.(1)** Goods, excluding motor vehicles, approved by the Ministry responsible for Natural Resources 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 SCR100,000 and a shelf life 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 SCR100,000 or a shelf life 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.

**26.** Goods approved by the Ministry responsible for Health for importation by persons engaged in the dispensing of vitamins to be used for therapeutic purposes.

## **PART II - SUPPLIES**

The following are exempt supplies for the purposes of this Act, a supply of—

- 1.** (a) financial services by a person carrying on a business as a Security Exchange, clearing agency and securities facility as defined under the Securities Act, 2007 or a financial institution as defined in the Financial Institutions Act, 2004 and any subsequent amendments to the said Acts;
- (b) education services, including any textbooks or stationery supplied in relation to such services;

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- (c) internationally donated goods or services to a non profit body;
  - (d) life insurance premiums, health insurance premiums, crop insurance premiums, livestock insurance premiums, marine insurance premiums or a reinsurance contract by a person carrying on the business of a licensed insurer or reinsurer;
  - (e) hospital, medical and dental services including ancillary services as approved by the public health authority;
  - (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) retreaded tyres;
  - (q) a right or option to receive a supply under paragraphs (a) – (p);

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 leasing or renting of premises for the sole purpose of residential dwelling.
5. The transfer of immovable property and rights therein.
6. In this Schedule—

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

- (a) the service charge scheme has unambiguous criteria and 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.

"baggage" means all used articles that are the personal property of passenger upon his arrival in Seychelles, and—

- (a) includes wearing apparel, personal effects, and instruments and tools for personal use;
- (b) does not include any restricted and or prohibited item in accordance the Customs Management Act, 2011 and motor vehicles.

"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;

"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.

and for the purposes of this Schedule, 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 goods 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 Schedule—

- (a) a supply of any goods manufactured in Seychelles for the purpose of export and a supply of goods where 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

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- (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 Schedule;

- (l) a supply of a right or 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 Port Services, where the services are directly connected to international transport service or rendered to a non-registered person;
- (p) a supply of management and maintenance of facilities at aerodromes as defined by the Seychelles Civil Aviation Authority Act, 2005;
- (q) a supply of services by a company licensed under the Companies (Special Licences) Act;
- (r) a supply that is both a zero-rated supply exempt under the Second Schedule and an exempt supply under Part II of First Schedule.

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.

"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 Management Act, 2011.

### **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 3,000,000.”.

**3.** The Value Added Tax (Amendment of Schedules) Regulations, 2012 (S.I. 65 of 2012) is hereby repealed.

**MADE this 11th day of January, 2014.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**

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