

S.I _____ of 2013

VALUE ADDED TAX ACT

(Act 35 of 2010)

Value Added Tax (Amendment of Schedules) Regulations, 2013

Item	Description of Goods	Exempted Quantity/Value
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 50cigars or 200 grams of any other tobacco products
5	Other goods	SR 5,000

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6. Goods imported into Seychelles under the following HS Codes:

HS CODE	TARRIF DESCRIPTION
020110 00	Fresh or chilled carcasses and half carcasses of bovine animals
020120 00	Other fresh cuts with bone in of bovine animals, fresh or chilled
020130 00	Boneless fresh or chilled meat of bovine animals
020210 00	Frozen carcasses and half carcasses of bovine animals
020220 00	Other cuts with bone in of bovine animals frozen

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020734 00	Fatty livers of ducks, geese or guinea fowls fresh or chilled
020735 00	Other edible offal of ducks ,geese or guinea fowls, fresh or chilled. n.e.s
020736 10	Mechaniclally de-boned poultry meat
020736 90	Other edible offal of ducks geese or guinea fowls frozen n.e.s
020810 00	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
020830 00	Meat or edible meat offal of primates fresh chilled or frozen
020840 00	Meat & edible meat offal of whales/dolphins & porpoises, of manatees & dugongs

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030319 00	Other frozen pacific salmon excluding livers & roes
030321 00	Trout, frozen excl.livers & roes(salmo trutta,onchorhyncusmykiss,clarki etc)
030322 00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) frozen excl livers & roes
030329 00	Other salmonidae frozen ecluding livers & roes
030331 00	Halibut, frozen (Reinhardtius hippoglossoides) excl.livers & roes
030332 00	Plaice (Pleuronectes platessa) frozen excl.livers & roes
030333 00	Sole (Solea spp.) frozen excl. livers & roes
030339 00	Other frozen flat fish excl.livers & roes
030341 00	Albacore or longfinned tunas (Thunnus alalunga)frozen excl. livers & roes
030342 00	Yellowfin tunas (Thunnus albacares) frozen excl. livers & roes
030343 00	Skipjack or striped bellied bonito frozen excl. livers & roes

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030542 00	Herrings (Clupeaharengus, clupea pallasii) smoked including fillets
030549 00	Other smoked fish, including fillet n.e.s
030551 00	Cod (Gadus morhua, Gadus ogac, gadus macrocephalus) dried/salted but not smoked
030559 00	Other dried or salted fish but not smoked
030561 00	Herrings (Clupea harengus, clupea pallasii) salted not dried or smoked & in brine
030562 00	Cod (Gadus morhua/Gadus ogac/gadus macrocephalus)salted not dried/smoked & in brine
030563 00	Anchovies (Engraulis spp.) salted not dried or smoked & in brine
030569 00	Other salted fish not dried or smoked & other fish in brine n.e.s
040210 00	Sweetconcentrated milk & cream in powder,granules,solid form a fat content upto 1.5%wght
040221 00	Milk & cream not sweetened, in powder or other solid forms of a fat cont. >1.5% by weight
040229 10	Full cream powder
040229 90	- - - Other
040291 10	Baby milk formulae, in any form not containing added sugar or sweetening matter
040700 10	- - - Eggs for hatching
070110 00	Potato seed fresh or chilled
070190 00	Other potatoes, fresh or chilled
070200 00	Tomatoes, fresh or chilled.
070310 00	Onions and shallots fresh or chilled
070320 00	Garlic fresh or chilled
070390 00	Leeks and other alliaceous vegetables fresh or chilled
070410 10	Cauliflower fresh or chilled
070410 20	headed Broccoli fresh or chilled
070420 00	Brussel sprouts fresh or chilled
07049010	Chinese cabbages fresh or chilled
070490 90	Other cabbages fresh or chilled
070511 00	Cabbage Lettuce (head lettuce) fresh or chilled
070519 00	Other lettuce fresh or chilled
070521 00	Witloof chicory (Cichorium intybus var. foliosum) fresh or chilled
070529 00	Other chicory fresh or chilled
070610 10	Carrots fresh or chilled
070610 20	Turnips fresh or chilled
070690 10	Beetroot fresh or chilled
070690 20	Salsify
070690 90	Other similar edible roots fresh or chilled
070700 00	Fresh or chilled cucumbers and gherkins
070810 00	Peas (pisum sativum) shelled or unshelled, fresh or chilled
070820 00	Beans (Vigna spp., phaseolus spp.

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Commissioner a bill of entry endorsed by an officer of the Ministry of Finance authorized to discharge duties under this regulation stating that the Minister is satisfied that the goods, motor vehicles or other articles are to be used only for the purposes specified in sub-clause (1).

- 15.** (1) All articles which are permitted to be imported for the first time tax free under or by virtue of any agreement to that effect made between the Seychelles Government and any other Government, body, organization or persons or by virtue of the provisions of Articles 50 and 62 of the Vienna Convention on Consular Relations 1968 or any Convention modifying or replacing that Convention.

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

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

17. 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 Act.

18. 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 Act.

19. Import of goods as consumable stores for use outside Seychelles on -

- (a) an aircraft or ship going to a destination outside Seychelles;
or
- (b) a fishing craft going outside the fishery waters of Seychelles;

20. Personal effects imported into Seychelles by returning residents.

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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

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