
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.
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 —
 - 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 —
 - 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)
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- (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

(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

