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Customs Management Act, 2013

Customs Management (Amendment) Regulations, 2013

In exercise of the power conferred by section 270 of the Customs Management Act, 2013, the following Regulations.

Customs Management (Amendment)

Fuel for the purpose of ferrying of equipments, staffs and clients for commercial tour operating purposes	<p>required by the licensee.</p> <p>2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.</p>	
<p>Cruise Ship Operator (permanent & temporary)</p> <p>Fuel for the purpose of ferrying of equipments, staffs and clients</p>	SEPEC Rate	0% Trades Tax
Ferry Services (Cargo) Operator	Ferry engaged in transporting goods for permitted development on islands. Refund will be used on receipts certified by the developer and the Project manager.	0% Trades Tax
<p>Helicopter Service Operator</p> <p>Fuel to be used by helicopters for commercial purposes only</p>	<p>1. Receipts, proof of excursions from a log book or other information as may be required by the Customs Division shall be required by the licensee.</p> <p>2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.</p>	50% Trades Tax
<p>Yacht/Liveaboard Operator (temporary & permanent)</p> <p>Fuel for the purpose of ferrying of equipments, staffs and clients for commercial purposes</p>	<p>1. Receipts, proof of excursions from a log book or other information as may be required by the Customs Division shall be required by the licensee.</p> <p>2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.</p>	0% Trades Tax
<p>Boat owners</p> <p>Means a person or company owning one or more fishing boats and undertaking commercial fishing activities</p>	<p>1. Boat using fuel (benzene and diesel) for the sole purpose of commercial fishing activities are entitled to S.F.A concessions - the Rs 4 refund per liters of fuel.</p> <p>2. A valid boat license and certificate of registration issued by SFA and the submission of a log book or receipts and claims book, detailing the fishing activities and any other information as may be required by SFA shall be required by the licensee.</p> <p>3. Concessions shall be on a refund basis upon production of the documents specified in item 2 above.</p>	0% Trades Tax

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