

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

Column 1	Column 2	Column 3
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 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

Column 1 Item	Column 2 Description of Goods	Column 3 Exempte
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(c) Maximum tax exemption allowance for ship or airline personnel

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

Column 1	Column 2	Column 3
Item	Description of Goods	Exempted Quantity/Value
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:

HS CODE	DESCRIPTION OF GOODS
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 r it s r

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
0207.3610	Mechaniclally de-boned poultry meat
0207.3600	Other edible offal of ducks, geese or guinea fowls frozen or chilled
0208.1000	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
0208.1000	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
0208.5000	Meat & edible meat offal of reptiles (including snakes & turtles) fresh chilled or frozen
0208.9000	Other meat and edible meat offal of reptiles fresh chilled or frozen
0209.0000	Pig fat, free of lean meat, or poultry fat, not rendered or otherwise extracted
0210.1100	Pigs' shoulders and cuts thereof of swine with bone in, salted/brine/dried or smoked
0210.1200	Swine meat (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	

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> ,

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0303.5200	Cod, (Gadus morhua, Gadus ogac, Gadus macrocephalus) frozen excluding livers and roes
0303.6100	Swordfish (Xiphias gladius) frozen, excluding livers & roes
0303.6200	Toothfish (Dissostichus spp) frozen, excluding livers & roes
0303.7100	Sardines, sardinella, brisling or sprats frozen excluding livers & roes
0303.7200	Haddock (Melanogrammus aeglefinus) frozen excluding livers & roes
0303.7300	Coalfish (Pollachius Virens) frozen excluding livers & roes
0303.7400	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) frozen excluding livers & roes
0303.7500	Dogfish and other sharks frozen excluding livers & roes
0303.7600	<del>Filefish (Paralichthys spp) frozen</del>

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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	<del>Other fruits of the genus <i>capsicum</i> or of the genus <i>pimento</i></del>
0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)

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0805.4000	Grapefruit fresh or dried						
0805.5000	Lemons and Limes, fresh or dried						
0805.9000	Other citrus fruit, fresh or dried					d elo 386.12	30 96.408
0806.1000	Grapes, fresh						
0806.2000	Grapes, dried						
0807.1100	Watermelons fresh						
0807.1910	Cantaloupes fresh						
0807.1990	Other melons fresh						
0807.2000	Pawpaws (papayas) fresh		80				
0808.1000	Apples fresh						
0808.2000	Pears and quinces fresh						
0809.0000	Apricots fresh						
0810.0000	Cherries, including nectarines fresh						
0810.1000	Plums and sloes fresh		8				
0810.2000	Strawberries, fresh						
0810.3000	Raspberries, blackberries, mulberries and other berries fresh						
0810.4000	Gooseberries, bilberries, and other fruits of the genus Vaccinium fresh						



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-M

2937.3100	Epinephrine
2937.3900	Other ca

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

4901.9100

Dictionaries and encyclopaedias and serial installments thereof





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

(2) The importer shall give an

(3)

(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



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

"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



- (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;



- (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 a

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; Tj57.2319 0.0000 TD(by u)Tj18.2099 0.0000

(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" m