

**S.I. 65 of 2012**

**VALUE ADDED TAX ACT**

*(Act 35 of 2010)*

**Value Added Tax (Amendment of Schedules)  
Regulations, 2012**

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

1. These Regulations may be cited as the Value Added Tax (Amendment of Schedules) Regulations, 2012.

Citation

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

Amendment of  
Act 35 of 2010 /

**“SCHEDULES**

**FIRST SCHEDULE**

**EXEMPTIONS**

**PART I - IMPORTS**

The following are exempt imports for the purposes 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	200 ml
2	Alcoholic beverages (for example wine, beer) where the alcoholic level is less than or equal to 16%	2 litres
3	Alcoholic beverages (for example fortified wine, whisky, spirit, rum, gin, liqueur, aperitif, fermented or distilled liqueur, alcoholic beverages) where the alcoholic level is greater than 16%	2 litres
4	Cigarettes or tobacco products	200 cigarettes or 100 cigarillos or 50 cigars or 250 grams of any other Tobacco products
5	Other goods	SR 5,000

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

Column 1	Column 2	Column 3
Item	Description of goods	Exempted Quantity / Value
1	Perfume and Toilet Waters	200 ml
2	Other goods	SR3,000

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

Column 1	Column 2	Column 3
Item	Description of goods	Exempted Quantity / Value
1	Any beverages containing alcohol	1litre
2	Any cigarettes containing tobacco	200 cigarettes
3	Other goods	SR1,500

3. An import of goods not accompanying a person, arriving by air or sea in Seychelles as per the 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	SR3000
2	Other goods excluding alcohol or tobacco	SR500

4. Goods imported for the personal and exclusive consumption or use of a person identified to the extent required by the Privileges and Immunities (Diplomatic, Consular and International Organisations) Act or a person recognized by the Minister of Foreign Affairs as being a foreign dignitary.

5. Educational equipment (excluding motor vehicles), construction materials and reference books (not for resale) as authorized 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:

Heading	Tariff Item	Description of Goods
02.01		Meat of bovine animals, fresh or chilled
02.02		Meat of bovine animals, frozen
02.03		Meat of swine, fresh, chilled or frozen
02.04		Meat of sheep or goats fresh, chilled or frozen
	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
02.07		Meat and edible offal of the poultry of heading No.01.05, fresh, chilled or frozen
02.08		Other meat and edible meat offal, fresh, chilled or frozen
	0209.0000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal

Heading	Tariff Item	Description of Goods
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours meals and pellets of fish fit for human consumption
	0402.1000	Milk Powder: (Milk and cream in powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%; in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%);
	0402.2100	Milk and cream not containing added sugar or other sweetening matter;
	0402.2910	Full cream powder
	0402.9110	Infant Formulate: (Baby Mild formulate in any form)
07.01		Potatoes fresh or chilled
	0702.0000	Tomatoes fresh or chilled
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
07.05		Lettuce and chicory, fresh or chilled
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots fresh or chilled

Heading	Tariff Item	Description of Goods
07.07		Cucumbers, and gherkins, fresh or chilled
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled
07.09		Other vegetables, fresh or chilled
	0713.4000	- Lentils
	0801.1111 - 0801 - 1992 and 0803 - 0810	Fruit: (fresh or dried) (fresh, frozen or chilled) under chapter 8 of the Trades Tax (Amendment) Regulations, 2009
10.06		Rice
11.01		Flour
		<b>Edible Oils Headings:</b>
15.07		- Soya-bean oil
15.08		- Ground-nut Oil
15.09		- Olive Oil
15.12		- Sunflower-seed, safflower or cotton-seed oil
15.17		- Margarine, excluding liquid margarine
16.02		Other prepared or preserved meat, meat offal or blood.
		-Homogenised preparations :
	1602.1010	---Specifically prepared for infants
17.01		Sugar

Heading	Tariff Item	Description of Goods
19.01		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included</b>
	1901.1000	-Preparation for infant use, put up for retail sale
20.05		<b>Other vegetables prepared or preserved otherwise than by vinegar or</b>
		-Homogenised vegetables :
	2005.1010	---Homogenised preparation, specially for infants
20.09		<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>
		--Other:
	2009.3910	---Juices especially for infants (fortris, purity, Heinz, gurber etc..)
21.04		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>
		- Soups and broths and preparations therefor :
	2104.1010	---Homogenised composite food preparations, for infant use
	2308.0000	<b>Vegetable materials and vegetable waste, vegetable residues and by - products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included;</b>

Heading	Tariff Item	Description of Goods
23.09	2309.1000 to 2309.15	Prepared animal fodder
25.01		Salt
27.10		
27.11		<b>Petroleum gases and other gaseous hydrocarbons.</b>
		-Liquified:
	2711.1900	--Other
29.		<b>Pharmaceutical products</b> under chapter 30 of Trades Tax Regulations 2009 and Chapter 29, Section VI of the Trades Tax (Amendment) Regulations, 2009.
	3822.0000	<b>Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing.</b>
48.18		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>
	4818.3000	-Tablecloths and serviettes
		-Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:

Heading	Tariff * Item	Description of Goods
	4818.4010	---Sanitary towels, tampons and similar articles
	4818.4020	---Napkins and napkin liners for babies and similar sanitary articles (eg: breast pads, pampers)
49		<b>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans</b>
49.01		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>
	4901.1000	- In single sheets, whether or not folded
		-Other
	4901.9100	--Dictionaries and encyclopaedias, and serial instalments thereof
	4901.9900	--Other
49.03	4903.0000	Children's picture, drawing or colouring books
49.04		Music, printed or in manuscript, whether or not or not bound or illustrated.
	4904.0010	---Bound
	4904.0090	---Other
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
	4905.1000	-Globes
		-Other:
	4905.9100	--In book form
		--Other:
	4905.9910	---Maps
	4905.9990	---Other
49.06	4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title

Heading	Tariff Item	Description of Goods
	4907.0010	---Postage, revenue and similar stamps
	4907.0020	---Banknotes
	4907.0030	---Cheque books and cheques
	4907.0090	---Other
49.08		<b>Transfers (decalcomanias) :</b>
	4908.1000	-Transfers (decalcomanias), vitrifiable
	4908.9000	-Other
49.09		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>
	4909.0010	--- Printed or illustrated postcards
	4909.0020	---Printed cards bearing messages
	4909.0090	---Other
49.10	4910.0000	<b>Calendars of any kind, printed, including calendar blocks.</b>
49.11		<b>Other printed matter, including printed pictures and photographs.</b>
		-Trade advertising material, commercial catalogues and the like :
	4911.1010	---Solicited advertising materials for the tourism industry
	4911.1090	---Other:
	4911.9100	---Pictures, designs and photographs
		--Other:
	4911.9910	---Examination papers
	4911.9990	---Other
	8539.2910	---Energy savings electricity bulb
92		<b>Musical instruments; parts and accessories of such articles</b>
92.01		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>
	9201.1000	-Upright pianos
	9201.2000	-Grand pianos
	9201.9000	-Other
	9209.9100	--Parts and accessories for pianos

Heading	Tariff Item	Description of Goods
	9209.9200	--Parts and accessories for the musical instruments of heading 92.02
	9209.9300	--Parts and accessories for the musical instruments of heading 92.03
	9209.9400	--Parts and accessories for the musical instruments of heading 92.07
	9209.9900	--Other
99.07		<b>Human remains</b>

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

(2) The importer of goods described in sub-clause (1) shall give prior notice of exportation of the goods to the Revenue Commissioner with a statement of particulars of the repair or processing or replacement required.

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

(4) The importer of the goods shall declare upon the bill of entry at re-importation the nature and cost of the repair or process or replacement, and satisfy the Revenue Commissioner as to the identity of the goods.

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

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

(3) The containers shall be suitably identified and produced for examination by a custom officer at the time of re-exportation.

(4) The importer shall keep a record of the receipt and disposal of the containers.

9. Materials and equipment supplied by other Governments or International Organizations under Technical Aid or Assistance programmes approved by the Government in terms of this Schedule.

10.(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 circumstance of his visit provided the Revenue Commissioner has no reason to fear abuse and is satisfied that the said personal effects will be re-exported by the tourist on leaving Seychelles.

(2) Personal effects may not include merchandise imported for commercial purposes nor an unreasonable quantity as deemed by the Revenue Commissioner, of any one item in sub-clause (2).

(3) Travel souvenirs carried by a tourist if the Revenue Commissioner has no reason to fear abuse and are satisfied that the said travel souvenir will be re-exported by the tourist on leaving Seychelles.

11.(1) Goods imported provided the Revenue Commissioner is satisfied that the articles will be re-exported within 12 months of their importation or such longer period that the Revenue Commissioner may accept providing he/she is satisfied that it is to be re-exported notwithstanding this further period.

(2) Subject to sub-clause (3) when goods referred to are imported, the Revenue Commissioner may, if he/she thinks fit, require a deposit sufficient to cover the VAT on the goods.

(3) The goods or articles must be re-exported within a period of 12 months from the date of importation or such longer period that the Revenue Commissioner may accept providing he/she is satisfied that it is to be re-exported notwithstanding this further period.

12.(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 provided these are not imported for sale.

(3) Trade advertising, promotional materials and samples not exceeding SR1000 and not intended for sale.

**13.(1)** Goods imported by the President 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 for the items that, they are for his or her personal and exclusive use, and furnish it to the Revenue Commissioner.

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

(a) construction, repairing, decorating and furnishing of churches, 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 to the Revenue 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 Energy 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.

21. Goods imported into Seychelles by Seychelles Petroleum Company Limited (SEPEC).
22. Goods approved by the Ministry responsible for Natural Resources and Industry for importation by the Seychelles Agricultural Agency for sale in requisite stores.
- 23.(1) Goods approved by the Ministry responsible for Natural Resources and Industry for importation by persons engaged solely in farming, fisheries and supporting activities.
  - (2) Supporting activities includes abattoir, animal feed factories and hatchery.
24. Importation of capital goods with a CIF value of more than SCR100,000 and a life expectancy of more than 2 years, for use at airport retail outlets by an operator of duty free shops.
25. Importation of minor operating equipment, not including office supplies, with a CIF value of less than SCR100,000 or a life expectancy of more than 2 years for use at airport retail outlets by an operator of duty free shops.
26. 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.
27. Importation of fuel.

## PART II - SUPPLIES

1. The following are exempt supplies for the purposes of this Act, a supply of —
  - (a) financial services by a person carrying on a business as a Security Exchange as defined under the Securities Act or a financial institution as defined in the Financial Institutions Act and any subsequent amendments to the said Acts;

- (b) education services, including any textbooks or stationery supplied in relation to such services;
- (c) internationally donated goods or services to a non-profit body;
- (d) life insurance premiums, health insurance premiums or a reinsurance contract by a person carrying on the business of a licensed insurer or reinsurer;
- (e) government hospital, medical and dental services including government ancillary services;
- (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) a supply of a right-or option to receive a supply under paragraphs (a)-(n).

2. Commissions received for contracted services by Destination Management Companies acting as intermediaries;
3. Service charge levied under an approved service charge scheme.
4. If a supply is both a zero-rated supply under the Second Schedule and an exempt supply under this Schedule, it is treated as a zero-rated supply.

5. In this Schedule—

“approved service charge scheme” a service charge distribution of payments to the extent that—

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

“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 Act, 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, debts, 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 Act—

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

- (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 maritime services including maintenance and repairs of vessels as defined under the Harbour Act (Chapter 90) as new materials, spare parts and aids to manufacture, where x% or more of the gross annual turnover of the person is generated from services provided to Enterprise sales;
- (p) a supply of Port Services, as defined by the Seychelles Ports Authority Act, 2004 where the services are directly connected to international transport service or rendered to a non-registered person;
- (q) a supply of management and maintenance of facilities at aerodromes, as defined by the Seychelles Civil Aviation Authority Act, 2005;
- (r) a supply of services by a company licensed under the Companies (Special Licences) Act.

2. In this Schedule —

“Ancillary transport services” means stevedoring services, lashing and securing services, cargo inspection services, preparation of customs documentation, container handling services, 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 Licences) Act.

“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;

“Fishery waters” has the meaning in Territorial Sea and Exclusive Economic Zone Act;

“Fishing craft” has the meaning in the Territorial Sea and Exclusive Economic Zone Act;

“Goods” includes unassembled goods which consist of the constituent parts of goods;

“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 legislation.

**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 5,000,000.

**MADE this 28th day of December, 2012.**

**JAMES A. MICHEL  
PRESIDENT**