

**S.I. 73 of 2014****CUSTOMS MANAGEMENT ACT 2011***(Act 22 of 2011)***Customs Management (Amendment of Trades Tax Regulations, 1997) Regulations, 2014**

In exercise of the powers conferred by section 270 and 272 of the Customs Management Act 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These regulations may be cited as the Customs Management (Amendment of Trades Tax Regulations, 1997) Regulations, 2014. Citation

2. The Trades Tax Regulations, 1997 is amended by repealing the provisions specified in the Schedule — Amendment of Trades Tax Regulations, 1997 S.I. 1 of 1997

**SCHEDULE**

Regulations Ref. Nos.	Marginal Notes of the regulation
3	- Appointment of persons and conferment of powers
4	- Officer to observe secrecy
6	- Comptroller may hold inquiry
7	- Provision of accommodation for officers
10	- Seal
11	- Use of Seal
12	- Stamp
13	- Appointment of boarding stations
15	- Entry and Search
16	- Officers may board ships and aircraft
17	- Power to examine all goods
18	- Power to board, search and secure
20	- Power to secure all parts of ship or aircraft
22	- Seals not to be broken
23	- Patrol of coasts, etc.
24	- Officer may haul vessel on to coast, etc.
25	- Power to question passengers
26	- Detention and search of suspected persons
27	- Power to stop and search vehicles
28	- Power to arrest
33	- Taxation samples
34	- Landed cost of damaged goods
81	- Description of goods imported into Seychelles, Schedules 3 and 4
84	- Goods partially composed of taxable goods

86	- Derelict goods taxable
91	- Taxation control
93	- Control of goods in port limits, etc.
94	- Goods under taxation control
95	- Rights of examination and costs
96	- Non-liability for damages
97	- Control of goods posted
98	- Liability of persons entrusted with possession, etc. of taxable goods
99	- Entry
100	- Making of entries
101	- Passing of entries
102	- Power to take security
103	- Type of security
104	- General bonds
105	- Cancellation of bonds
106	- Fresh security
107	- Forms of security
113	- Ships and aircraft to enter at port or airport
114	- Ships to bring to on being signalled
115	- Ships and aircraft to bring to at boarding stations
117	- Unauthorised boarding
118	- Cargo report
119	- Manifest for other ports
120	- Master of wrecked ships and aircraft to report
121	- Taxable Flotsam, Jetsam etc.
122	- No interference with Flotsam, Jetsam etc.
125	- Authority for unshipment
127	- Landing of goods
128	- Entries
129	- Provisional entry
130	- Complete entry
131	- Entry and default in entry
132	- Fines for non-removal
133	- Goods liable to confiscation for non-payment of fine
136	- Abandoned goods to be disposed of
139	- Confiscation of unclaimed goods
140	- Disposal of unclaimed goods
141	- Perishable goods
142	- Government Warehouses
143	- Rent to be charged
144	- Refund or remission of rent
146	- Government warehouses under control of Comptroller
147	- Appointment of warehouses
148	- Existing warehouses
150	- Bond by proprietor
151	- Account to be taken of goods to be warehoused

152	- Removal of goods to warehouse
153	- Duties of proprietor
157	- Period of re-warehousing
158	- Procedure for re-warehousing
161	- Re-examination of goods
163	- Goods may be sorted and re-packed
166	- Application of this part
170	- Clearance certificate
171	- Requisites for obtaining clearance
173	- Other requirements for clearance certificate
174	- Departing ship or aircraft to be brought to boarding
180	- Victualing bill for stores and fuel
181	- Stores may be taken free of tax
182	- Amount of stores or fuel may be restricted
184	- Stores under seal
185	- Penalty for breaking seal
187	- Powers of Comptroller with regard to invoices etc.
189	- Refunds
190	- Claims and refunds
197	- Transhipment without tax
198	- Appointment of clerks
203	- Pest infected goods
204	- No compensation claimable
206	- Disposal of seized goods
217	- Joint and several liability
219	- Settlement of cases by Comptroller
241	- Exemption in respect of payments received by an insurer and other miscellaneous exemptions
242	- Services exempted in the National interest
244	- Attendance at Mahé quay on request of importer
245	- Attendance at warehouse at request of owner or occupier
247	- Warehouse rent for imports
248	- Administration charge for bonded warehouse
250	- Disputes

**MADE this 6th day of October, 2014.**

**DANNY FAURE  
VICE-PRESIDENT**