

**SEYCHELLES**  
**INTERNATIONAL TRADE ZONE REGULATIONS, 1995**  
**(as amended, 2004)**

In exercise of the powers conferred by section 14 of the International Trade Zone Act, 1995, the Minister of Finance and Communications hereby makes the following Regulations -

**Citation**

1. These Regulations may be cited as the International Trade Zone Regulations, 1995.

**Interpretation**

2. In these Regulations -

“proper officer of the Authority” means an officer of the Authority appointed by the Authority for the exercise of the functions assigned to such officer under these Regulations;

“Trades Tax Imports Division” means the Trades Tax Imports Division of the Ministry of Finance and Communications;

“Transshipment” means transferring of goods from a vessel or aircraft to another vessel or aircraft or unloading of goods from a vessel or aircraft and placing of the goods in a zone for the purpose of removal of the goods out of Seychelles in a ship or vessel;

“zone” means an international trade zone declared under section 3(1) of the Act.

**Perimeter wall or fence**

- 3.(1) For the purpose of -

(a) ensuring an effective control of the movement of persons, vehicles and goods or services to or from a zone; and

(b) protection of the revenue,

the Authority shall ensure the erection and maintenance of a fence or wall along the perimeter boundary of a zone and determine the appropriate entry and exit points on the fence or wall.

- (2) The Authority shall illuminate -

(a) the fence or wall erected under subregulation (1);

(b) the entry and exit points on the wall; and

(c) the area along the perimeter boundary,

between 6.30 pm on each day and 6.30 am the following day or during such other time the Authority deems necessary.

#### **Authorisation under section 4(1)(d) of the Act**

4. Authorisation to enter or remain in the zone to any person under section 4(1)(d) of the Act may be granted by the Authority on application made to it in the form approved by the Authority and shall be subject to such terms and conditions as the Authority deems necessary.

#### **Permission to build or lease in a zone**

5.(1) No person shall -

- (a) erect any building or other structure;
- (b) lease any movable or immovable property,

in a zone for the purpose of carrying on business in the zone except with the permission of the Authority granted on application made to it in the form approved by the Authority.

(2) For the purposes of an application under subregulation (1), the Authority may -

- (a) inspect the site of the proposed building or structure or the property sought to be leased or the premises in which the business is carried on or sought to be carried on, as the case may be;
- (b) require the submission of a site or building plan;
- (c) require any alteration to the plan submitted under paragraph (b) to ensure compliance with the written laws relating to buildings or structures.

(3) Permission granted under subregulation (1) may be subject to such terms and conditions as the Authority deems necessary.

(4) Permission granted under subregulation (1) shall not relieve the holder of the permit from compliance with any written law relating to buildings or structures.

(5) Any person aggrieved by a refusal to grant permission under subregulation (1) may within 30 days after the refusal is communicated to the person appeal to the Minister who may affirm or revoke the decision of the Authority.

(6) Where the Minister revokes the decision of the Authority on an appeal under subregulation (5), the Authority shall comply with the decision of the Minister.

#### **Branch offices and business hours**

6.(1) For the exercise of its functions -

- (a) the Authority may establish a branch office of the Authority in a zone;
- (b) the Trades Tax Imports Division may establish a branch office of the Division in a zone.

(2) A branch office established under subregulation (1) shall be kept open -

- (a) from 8.00 am to 4.00 pm on each day from Monday to Friday; and

- (b) from 8.00 am to 12.15 pm on a Saturday.

#### **Movement of goods from a zone**

**7.(1)** No person shall bring from a zone any goods into any place in Seychelles, other than a zone, except between -

- (a) 8.00 am and 4.00 pm on each day from Monday to Friday; and
- (b) from 8.00 am and 12.15 pm on a Saturday,

unless otherwise permitted under subregulation (2).

**(2)** Notwithstanding subregulation (1), the Authority may, on application made to it in the form approved by the Authority, permit goods to be brought from a zone to a place in Seychelles, other than a zone, outside the hours specified in subregulation (1).

**(3)** Subregulation (1) shall not apply to the movement of goods -

- (a) from one zone to another zone; or
- (b) from a zone for the purpose of export to a foreign country.

#### **Goods or activity dangerous or prejudicial to public health or safety**

**8.(1)** Where the Authority is of the opinion -

- (a) that any goods brought or proposed to be brought into a zone are;
- (b) that any activity carried on or proposed to be carried on in a zone is,

dangerous or prejudicial to the public health or public safety, the Authority may, by order, require -

- (c) the removal or exclusion of the goods from the zone; or
- (d) the cessation or exclusion of the activity in or from the zone.

**(2)** An order under subregulation (1) may be directed to any person in or outside the zone and -

- (a) in the case of an order under subregulation (1)(c), shall take effect on the service of the order on that person; and
- (b) in the case of an order under subregulation (1)(d), shall take effect 15 days after the service of the order on that person or, where such an order has been affirmed on an appeal under subregulation (3), on the determination of the appeal, whichever is the later.

**(3)** Any person aggrieved by an order under subregulation (1)(d) may within 15 days after the service of the order appeal to the Minister and the Minister may affirm or revoke the order.

#### **Manufacturing activity**

**9.** Where the holder of a licence to carry on business in a zone is engaged in a manufacturing activity or

any activity related to that activity, the Authority may, by order, require the holder of the licence -

- (a) to provide separate storage space -
  - (i) for the raw materials used in the activity;
  - (ii) for the finished products of that activity;
  - (iii) for the waste products of that activity,in the place where the activity is carried on;
- (b) to provide separate storage space for dangerous or inflammable goods used in that activity and to ensure adequate safety measures in relation to such goods;
- (c) to comply with any other obligation the Authority considers necessary to impose in order to protect the revenue.

#### **Records to be kept**

**10.(1)** For the purposes of section 9 of the Act, a holder of a licence to carry on business in a zone shall keep proper and sufficient records of -

- (a) all goods received at the premises of the business in the zone;
- (b) all goods removed from the zone into any place in Seychelles, other than a zone;
- (c) all goods removed from the zone into another zone;
- (d) all goods removed from the zone for export to a foreign country;
- (e) all goods released for consumption, sale or manufacture within the zone;
- (f) waste products and its manner of disposal;
- (g) losses incurred through spillage, evaporation or other causes;
- (h) any other goods stored within the zone for use in the business.

**(2)** A holder of a licence to carry on business in a zone shall, on or before the 10th day of each month, submit to the Authority a return, in such form as may be approved by the Authority, of the particulars of the records kept under subregulation (1) for the immediately preceding month.

#### **Destruction of goods**

**11.(1)** A holder of a licence shall not destroy any goods received, produced or manufactured in a zone except with the written approval of the Authority and in the presence of a proper officer of the Authority.

**(2)** Approval under subregulation (1) may be granted on application to the Authority in such form as may be approved by the Authority which shall specify the type, quantity and proposed place of destruction of the goods.

**(3)** Where any goods are destroyed pursuant to this regulation, the proper officer of the Authority present at the destruction shall issue to the holder of the licence a certificate certifying the destruction and the type and quantity of goods destroyed which shall be retained as a record by the holder of the licence.

### **Facilities in a zone**

**12.(1)** Where the Authority is the owner or has the management of a zone, the Authority may in the zone -

- (a) establish and maintain sanitary services;
- (b) build and maintain roads;
- (c) regulate traffic;
- (d) undertake the planting, trimming and removal of trees;
- (e) do such other acts which the Authority deems necessary and expedient.

**(2)** In carrying out its functions under subregulation (1), the Authority may give directions or issue instructions to persons carrying on business or engaged in any activities in the zone and such persons shall comply with such directions or instructions.

### **Movement of goods for export or in transit**

**13.** Any person who brings any goods from a zone into any place in Seychelles, not being goods -

- (i) for export to a foreign country; or
- (ii) in transit from one zone to another zone,
  - (a) shall comply with the provisions of the Trades Tax Act and regulations made thereunder applicable to goods imported into Seychelles;
  - (b) shall produce the goods for inspection by an officer of the Trades Tax Imports Division;
  - (c) shall pay the trades tax due thereon; and
  - (d) shall comply with any directions issued by an officer of the Trades Tax Imports Division.

### **Movement of goods to a place in Seychelles**

**14.(1)** Any person who removes goods from a zone -

- (a) for export to a foreign country;
- (b) to another zone, through any other part of Seychelles, not being a zone,

shall before the goods are removed from the zone submit to a proper officer of the Authority for the inspection of that officer a copy of the record kept under regulation 10(1)(c) or (d), as the case may be, in respect of those goods.

**(2)** The proper officer of the Authority may for the purpose of verification of the copy of the record submitted under subregulation (1)-

- (a) inspect the goods;

- (b) detain any vehicle conveying the goods and the person in charge of the vehicle for such reasonable time as may be necessary to inspect the goods;
- (c) seize any goods not specified in the record or in excess of the quantity specified therein;
- (d) dispose of the goods seized under paragraph (c) in such manner as the Authority may determine.

(3) Any person referred to in subregulation (1) shall have in the custody of that person the copy of the record referred to therein while the goods are in transit through any part of Seychelles and submit to a proper officer of the Authority for the inspection of that officer that copy -

- (a) if requested by that officer, while the goods are in transit; and
- (b) before the goods are exported to the foreign country or brought into the other zone.

(4) The proper officer of the Authority may for the purpose of the verification of the copy of the record submitted under subregulation (3), exercise the powers conferred under subregulation (2) and may require the person submitting the record to account for any shortfall or excess of the goods specified in the copy.

(5) Any goods constituting the shortfall or excess shall be liable to tax under the Trades Tax Act as goods imported into Seychelles.

#### **Prohibited goods**

15.(1) Any person who brings into a zone any goods liable to tax under the Trades Tax Act and in respect of which tax has been paid shall declare in the form approved by the Authority -

- (a) the type and quantity of the goods;
- (b) the tax paid thereon.

(2) Any person who removes from a zone goods brought into the zone under subregulation (1) shall declare in a form approved by the Authority the type and quantity of the goods.

(3) Where any person removes from a zone any goods in excess of the quantity declared in the form under subregulation (1) or any goods different from the type so declared, the goods in excess of or different from the goods so declared shall be liable to tax under the Trades Tax Act as goods imported into Seychelles.

#### **Dutiable goods**

16. No person shall -

- (a) import into;
- (b) export from; or
- (c) engage in the transshipment from or at,

a zone any goods of which the importation, exportation or transshipment is prohibited by law.

### **Abandoned goods**

- 17.(1)** Where a licence to carry on business in a zone has expired, ceased to be valid or been revoked -
- (a)* the person who was the holder of such licence shall not remove any goods from the zone unless the person satisfies the Authority that any tax due under the Trades Tax Act on such goods has been paid;
  - (b)* any goods left in the zone by the person referred to in paragraph (a) shall, where such goods are not removed from the zone within a period of 30 days after the expiration, cessation or revocation of the licence, be deemed to have been abandoned by such person.
- (2)** The Authority may, in consultation with the Trades Tax Import Division, dispose, in such manner as the Authority may determine, any goods abandoned or deemed to have been abandoned in a zone.

### **Fees**

- 18.** The fees specified in columns 2 and 3 of the Schedule are hereby prescribed for the licence specified in the corresponding entry in column 1 of that Schedule.

### **Offences**

- 19.** Any person who -
- (a)* contravenes regulations 5(1), 7(1), 10(2), 11(1), 13, 14, 15, 16 or 17(1)(a); or
  - (b)* fails to comply with an order, requirement, direction or instruction under regulations 8(1), 9 or 12(2),
- is guilty of an offence and liable on conviction to a fine of R15,000 and to imprisonment for 6 months.

### SCHEDULE

Type of Licence	Processing Fee	Annual Fee
Redistribution Licence	NIL	US\$ 550
Light-Assembly Licence	NIL	US\$ 550
Manufacturing Licence	US \$ 1,300	US\$ 2,700
Processing Licence	US \$ 1,300	US\$ 2,700
Export Services Licence	US \$ 500	US \$ 1,500
Licences under section 11A of the Broadcasting and Telecommunication Act		4% of turnover for the first year: 5% of turnover for the second year: 5% of turnover for the third year: 5% of turnover for the fourth year: 5% of turnover for the fifth year: and 7% of turnover for subsequent years
Interactive Gambling Licence		100,000 US dollars: or 50,000 US dollars and 1% of turnover
Sportsbook Licence		50,000 US dollars: or 35,000 US dollars and 1% of turnover