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**Working Party on the Accession of the Republic of
Seychelles**

**REPORT OF THE WORKING PARTY
ON THE ACCESSION OF THE REPUBLIC OF SEYCHELLES**

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I. INTRODUCTION

1. The Government of Seychelles applied for accession to the World Trade Organization (WTO) on 8 May 1995. At its meeting on 11 July 1995, the General Council established a Working Party to examine the application of the Government of Seychelles to accede to the World Trade Organization under Article XII of the Marrakesh Agreement establishing the WTO, and to submit to the General Council recommendations which may include a draft Protocol of Accession. The terms of reference and the membership of the Working Party are reproduced in document WT/ACC/SYC/2/Rev.23.

2. The Working Party met on 20 February 1997 under the Chairmanship of H.E. Mr. J. Ravaloson (Madagascar), and on 22 November 2010, 10 July 2012, 21 June 2013, 15 November 2013, 3 July 2014 and 17 October 2014 under the Chairmanship of Ms. Hilda Ali Al-Hinai (Oman).

DOCUMENTATION PROVIDED

3. The Working Party had before it, to serve as a basis for its discussions, a Memorandum on the Foreign Trade Regime of Seychelles (WT/ACC/SYC/3), an updated Memorandum on the Foreign Trade Regime of Seychelles (WT/ACC/SYC/9), and the questions submitted by Members on the foreign trade regime of Seychelles (WT/ACC/SYC/7, WT/ACC/SYC/8, WT/ACC/SYC/10, WT/ACC/SYC/12, WT/ACC/SYC/23, WT/ACC/SYC/44, WT/ACC/SYC/55, WT/ACC/SYC/60). The Government of Seychelles also made available to the Working Party the legislation listed in [ANNEX 1](#).

INTRODUCTORY STATEMENTS

4. The representative of Seychelles said that the Working Party on the Accession of Seychelles had held its first meeting in February 1998. Thereafter, the process had gone into dormancy for various reasons, including human and institutional capacity constraints. However, his Government had continued to invest substantively in capacity-building and the modernization of the country's economy. Seychelles had liberalized its currency, privatized most of its State-owned enterprises, and was no longer applying a discriminatory price control regime. In May 2009, Seychelles had submitted an updated Memorandum on the Foreign Trade Regime to reactivate its accession process (document WT/ACC/SYC/9).

5. The representative of Seychelles added that Seychelles was a developing island state that was highly vulnerable to maritime piracy and international market risks. While the GDP figures indicated that Seychelles' level of development was comparable to some developed or advanced developing countries, the economic reality suggested otherwise. In his view, Seychelles faced vulnerabilities comparable to those faced by Least-Developed Countries (LDCs). In addition, its economy had been severely affected by the global economic crisis. Recognizing that the implementation of WTO requirements was a complex process, he called on Members to show flexibility in negotiating Seychelles' terms of entry.

6. He added that his Government was committed to becoming part of a multilateral trading system, which promoted modernization, development and liberalization, based on fair and equitable rules. Seychelles' aimed at establishing a diversified free-market economy. This would reduce the economy's vulnerability, increase its competitiveness, and facilitate its integration into the global trading system, making it an attractive destination for foreign investment.

7. Members welcomed the application from Seychelles to join the WTO and looked forward to a rapid accession on commercially viable terms. Members welcomed the substantial economic reforms undertaken and Seychelles' trade reform programme, noting that some issues would require further work to bring Seychelles' foreign trade regime into full conformity with WTO rules and requirements.

8. The Working Party reviewed the economic policies and foreign trade regime of Seychelles and the possible terms of a draft Protocol of Accession to the WTO. The views expressed by Members of the Working Party on the various aspects of Seychelles' foreign trade regime and on

the terms and conditions of Seychelles' accession to the WTO are summarized below in paragraphs 9 to 421.

II. ECONOMIC POLICIES

- Monetary and Fiscal Policy

9. The representative of Seychelles said that the Central Bank of Seychelles (CBS) was responsible for formulating and implementing Seychelles' monetary policy. He added that, in November 2008, the Bank had introduced a floating exchange rate regime. Interventions in the foreign exchange market had since been limited to smoothing excess volatility, preserving orderly market conditions and supporting the reserve accumulation objective. The introduction of the floating exchange rate regime had been part of a series of comprehensive macroeconomic measures that included the removal of all exchange restrictions and the complete liberalization of the current account. In his view, over a relatively short period, the market-based exchange rate arrangement had played a key role in redressing macroeconomic imbalances and in contributing to the improvement of the country's external competitiveness.

10. The CBS' primary objective was price stability. This was achieved by meeting a pre-determined reserve money target through the use of market-based instruments (monetary targeting). Particular emphasis was placed on liquidity management. Given the existing excess liquidity in the system, the CBS' interventions in the open market had largely been aimed at withdrawing liquidity, in particular, through the use of deposit auction arrangements. In April 2011, in response to emerging inflationary risks resulting from rising international commodity prices, the CBS increased the minimum reserve requirement by 3% and lowered the reserve money ceiling. Inflationary pressures persisted during the first half of 2012, with the consumer price index at a peak in year-on-year inflation in June. However, inflationary risks decreased significantly in the second half of 2012, which allowed the CBS "to loosen" its monetary policy "stance" in the fourth quarter of 2012. The year-on-year consumer price index stood at 0.4% in 2010, rising to 5.5% in 2011 and 5.8% in 2012 and dropping to 3.4% in 2013. CBS continued "to loosen" its monetary policy further in 2013, given the forecast of low inflationary pressures.

11. Concerning Seychelles' fiscal policy, the representative of Seychelles said that the legal framework on taxation policies, including provisions relating to direct taxes and to indirect taxes applied to goods and services, tariff duties and fees and charges applied to imported goods, and fees applied for licenses for certain activities, was contained in the following legislation: the "Customs Management Act 2011" (notified in WT/ACC/SYC/20) and the "Customs Management (Tariff and Classification of Goods) Regulations 2013" (notified in WT/ACC/SYC/28), which had been repealed and replaced by the Customs Management (Tariff and Classification of Goods) Regulations 2014 (notified in WT/ACC/SYC/48); the "Value Added Tax Act 2010" (notified in WT/ACC/SYC/27) and implementing regulations; the "Licences Act 2010" (notified in WT/ACC/SYC/10/Add.2) (e.g. fees for various licences; road tax; etc.); the "Excise Tax Act 2009" (notified in WT/ACC/SYC/43); the "Business Tax Act 2009" (notified in WT/ACC/SYC/40); the "Revenue Administration Act 2009" (notified in WT/ACC/SYC/35); and the "Income and Non-Monetary Benefits Tax Act, 2010" (notified in WT/ACC/SYC/26). The complete list of direct and indirect taxes, the legislation under which they are governed and the responsible authority are, as follow:

LEGISLATION	APPLICABLE DIRECT / INDIRECT TAXES	RESPONSIBLE AUTHORITY
Customs Management Act 2011; Customs Management (Tariff and Classification of Goods) Regulations 2014	Customs Duties	Seychelles Revenue Commission under the Ministry of Finance, Trade and Investment
Value Added Tax Act 2010	Value Added Tax	Seychelles Revenue Commission under the Ministry of Finance, Trade and Investment

LEGISLATION	APPLICABLE DIRECT / INDIRECT TAXES	RESPONSIBLE AUTHORITY
Licences Act 2010	Licence fees	Seychelles Licensing Authority under the Ministry of Finance, Trade and Investment
Excise Tax Act 2009	Excise tax	Seychelles Revenue Commission under the Ministry of Finance, Trade and Investment
Business Tax Act 2009	Business Tax; Withholding Tax	Seychelles Revenue Commission under the Ministry of Finance, Trade and Investment
Income and Non-Monetary Benefits Tax Act 2010	Income tax; Non-Monetary benefit tax	Seychelles Revenue Commission under the Ministry of Finance, Trade and Investment

12. The representative of Seychelles noted that the "trades tax" was the customs duty levied on imported goods. Previously, tax rates were specified in the "Trades Tax Regulations 1997" (notified in WT/ACC/SYC/9/Add.1) and Schedules annexed to the "Trades Tax Act 1992" (notified in WT/ACC/SYC/9/Add.1). *Ad valorem* "trades tax" rates were calculated on the basis of the Cost, Insurance and Freight (CIF) value of the goods, while specific trade tax rates were calculated on the basis of volume. He added that the "Customs Management Act 2011" was enacted in December 2011 and became effective in July 2012. The "Trades Tax Act 1992" was repealed with the coming into effect of the "Customs Management Act 2011". Accordingly, the term "trades tax" was replaced by the term "customs duty".

13. Most provisions of the "Trades Tax Regulations 1997" have been transferred to implementing regulations under the "Customs Management Act 2011" (CMA 2011); the "Revenue Administration Act 2009"; and the "Seychelles Revenue Act 2009". The implementing regulations under the CMA 2011 only governed the collection of customs duties; all other taxes were governed by other pieces of legislation. See [Table 11](#) in Annex 2 for the complete list of (i) still effective or (ii) repealed "Trades Tax Regulations 1997". He further stated that any future Regulations, gazetted under the "Customs Management Act 2011", would be stand-alone legislation. The remaining effective "Trades Tax Regulations 1997" would remain in force pending the review by the relevant authorities.

14. The representative of Seychelles said that new implementing regulations under the "Customs Management Act 2011" were being enacted. These implementing regulations were, the: "Customs Management (Tariff and Classification of Goods) Regulations 2014"; "Customs Management Regulations 2014" (consolidation); and "Customs Management (Border Measures) Regulations 2014". He confirmed that any new implementing regulations under the "Customs Management Act 2011" would be notified to the WTO. The Working Party took note of this commitment.

15. The Value Added Tax (VAT) regime was governed by the "Value added Tax Act 2010". On 1 January 2013, this Act repealed and replaced the "Goods and Services Tax (GST) Act 2001" (notified in WT/ACC/SYC/9/Add.1). The "Value Added (Amendment of Schedules) Regulations 2012" (notified in WT/ACC/SYC/34) was repealed and replaced in February 2014, with the enactment of the "Value Added Tax (Amendment of Schedules) Regulations 2014" (notified in WT/ACC/SYC/48, earlier draft version notified in WT/ACC/SYC/26).

16. The VAT was set at 15%. VAT applied to all imported and domestically-produced goods and services, except for those exemptions specified in [Table 10](#) in Annex 2, extracted from the "Value Added Tax (Amendment of Schedules) Regulations 2014". The total net amount of VAT

collected in the year 2013 amounted to SR1,441,406,523¹. He added that the breakdown and update for the tax year 2013 was contained in [Table 17](#) of Annex 2.

17. The "Excise Tax Act 2009" stipulated that excise rates would be imposed on: (i) excisable goods removed from taxation control by a manufacturer; or (ii) excisable goods imported into Seychelles.

18. In 2013, the approximate shares of the various taxes and fees as a percentage of total State revenues, had stood at: 14% - income tax; 7.5% - tariffs on imports; 12% - excise tax; 26% - VAT (value added tax); 15% - business tax; 6.5% - other tax; 5.4% - fees and charges; 7.3% - dividends income; and 1.8% - other non-tax.

19. "The Business Tax Act 2009" had come into effect on 1 January 2010. Pursuant to this Act, a business was defined to include: commercial or profit making ventures; a profession; a trade; a vocation or calling exercised by a person; any leasing of property or premises by a person; or any trade venture carried out by a person, without any employees. Previously, under the "Business Tax Act 2009", sole traders, i.e., natural persons operating their business in their own name enjoyed a tax free threshold of SR100,000 and a concessional tax rate between the threshold amount and SR250,000. Partnerships could also fall into the category of sole traders. For all other taxpaying business entities conducting business in Seychelles, the taxable base was the total income received. Each business was responsible for determining its tax obligations correctly (self-assessment regime). The tax year ran from January to December.

20. Asked to provide further details on partnerships, the representative of Seychelles said that, under the "Business Tax Act 2009", businesses were categorized as partnerships when two or more people conducted business with a view to making profit. Pursuant to the Act, partnerships were not considered legal persons. They could not own the assets of businesses, nor were they responsible for any liabilities that the partnership incurred. Under the "Business Tax Act 2009", a partnership was therefore not a taxable entity, but the profit shares of the partners were taxable. The taxable income of the partnership needed to be assigned to the individual partners (based on the contributions of each partner) before the tax liability could be determined. For example, if a partnership had a taxable income of SR10,000 then each partner's share of that business income would be SR5,000. Each partner would need to pay the tax on the individual share of the business income. He noted that partnerships were required to lodge an annual tax return, detailing the income of the partnership and each partner's share of that income.

21. The representative of Seychelles said that the rates and thresholds of Seychelles' tax system had been revised, pursuant to the enactment of "Business Tax (Amendment of Schedules) Regulations 2012" (notified in WT/ACC/SYC/22). Under the revised tax system, the following rates applied to sole traders' incomes: 0% for incomes up to SR150,000; 15% for incomes between SR150,000 and SR1,000,000; and 30% to incomes exceeding SR1,000,000. In the case of a company or other business entity, including government entities, the following tax rates are prescribed: 25% up to SR1,000,000; and 30% to anything above SR1,000,000. In response to a specific question, he noted that "government entities" referred to State-owned enterprises, which were fully owned by the Government (i.e. 100%) and were not incorporated under the "Companies Ordinance Act 2013" (see [Table 2](#) of Annex 2). An example would be the Seychelles Public Transport Corporation.

22. Under the "Business Tax Act of 1987" (BTA 1987) (notified in WT/ACC/SYC/9/Add.1), business taxpayers had to pay a provisional tax in the form of 12 instalments over the course of the financial year, which had been calculated as an estimate of their annual business tax liability. The "BTA 1987" had been repealed and replaced by the "Business Tax Act 2009" (BTA 2009). In accordance with Section 77 of the BTA 2009, a Pay-As-You-Go (PAYG) regime had been established on 1 January 2010. Only Seychelles-based legal persons earning taxable income were liable to remit PAYG instalments to the Seychelles Revenue Commission (SRC). The BTA 2009 also provided for a withholding tax system in order to withhold parts of a payment for tax purposes, in specified circumstances, and remit the amount to the SRC within a mandated period. The PAYG instalments arrangement had been introduced to facilitate the payment of business tax throughout the year on predicted taxable incomes. This arrangement was based on: (i) the taxpayer's own

¹ At the exchange rate of SR1 to US\$0.08065 as of May 2014. Source: Central Bank of Seychelles, <http://www.cbs.sc/>

estimate of business tax liability; or (ii) an instalment amount provided by the SRC based on the taxpayer's previous business tax liability or on other considerations, such as industry average.

23. Withholding tax rates, as prescribed under the First Schedule of the "BTA 2009", were set at: 5% for dividends and interest paid to residents; 15% for dividends and interest paid to non-residents; 5% for payments to specified businesses; 33% in cases where no valid tax invoice had been provided; 5% in the case of insurance premiums paid to non-residents; 15% in the case of royalties, natural resources amounts and technical service fees paid to non-residents; and 15% in the case of remunerations paid to non-resident entertainers or sport persons.

24. A business owner could apply for a revision of the initial tax estimate, providing evidence, where necessary, to assist the SRC in determining whether or not to approve the application. Such evidence could include cash flow forecasts illustrating how the revised figures had been calculated. If an application was accepted, a Revised Instalment of Business Tax Assessment was issued, illustrating the revised tax instalment payable each month.

25. Asked to clarify whether the BTA 2009 replaced any other taxation methods, the representative of Seychelles stated that no other taxation methods had been replaced by this Act. He added that the BTA 2009 was designed with the objective to improve the distribution of the tax burden. In his opinion, the BTA 2009 had broadened the tax base and enacted far-reaching provisions to undermine tax evasion.

26. In response to a specific question, the representative of Seychelles stated that there was no land tax or other real estate tax. He noted, however, that a stamp duty of 5% of the value of land was levied in the case of sales and transfers of land and other real estate. A business tax was applied to incomes derived from rentals of more than one property. Previously, a GST charge of 15% had applied on rents, but this regime was abolished and replaced with the adoption of the VAT Act as of 1 January 2013. From 1 January 2013, under the new VAT regime, a VAT charge of 15% was applied on commercial rents.

27. Previously, personal income taxes were levied in the form of social security contributions, in accordance with the Social Security Act 1987. Under this Act, employers used to pay 20% of all required contributions on behalf of the employee, while employees only had to pay 2.5%. Since 2010, a withholding-based Personal Income Tax (PIT) was applied on domestic-sourced revenue for nationals and resident expatriates, pursuant to the "Income and Non-Monetary Benefits Tax Act 2010" (notified in WT/ACC/SYC/26), in order to replace the social security contribution. Pursuant to this new system, the liability was solely on the beneficiaries of salaries and not on employers. The PIT rate amounted to 15% of the gross salary/wage.

28. The "Income and Non-Monetary Benefits Tax Act 2010" stipulated taxes with regard to income and non-monetary benefits. Under the said Act, income taxes on the salary and any other monetary benefits (for example, allowances, etc.) had to be paid by the employee, while taxes on non-monetary benefits (for example, motor vehicles, accommodation, etc.) had to be paid by the employer. The tax rates on the income and non-monetary benefits were:

- 15% income tax (Seychellois and non-Seychellois employees). Pursuant to the Act, the 'income' comprised all the monthly monetary remunerations that an employee received, such as the salary and allowances;
- 20% non-monetary benefits tax;
- SR50 for domestic workers (i.e. household assistance);
- SR100 or 10%, whichever was lower for day care workers; and
- SR100 for employees of a farming company or a boat owner, as defined under Schedule 1 of the "Income and Non-Monetary Benefits Tax Act 2010". (*Note:* Schedule 1 of the "Income and Non-Monetary Benefits Tax Act 2010" would be amended by October to remove references to the "Agriculture and Fisheries Incentives Act 2005").

For example, for an employee with a monthly salary of SR4,000 and allowances of SR1,200, the total monthly remuneration amounted to SR5,200. Under the Act, 15% income tax would apply to the total of SR5,200, which would need to be paid by the employee. If the employee received monthly non-monetary benefits amounting to SR5,000, for example, 20% tax on these benefits would apply and would have to be paid by the employer.

29. Section 4(3) of the "Income and Non-Monetary Benefits Tax Act 2010" contained a list of exemptions. These were:

- approved Government employment projects or schemes;
- benefits received under the "Privileges and Immunities Act";
- payments made by priests or other recognized religious organization;
- payments by musicians registered with the National Arts Council;
- *per diem* payments;
- payments for shoes or safety shoes, which were part of a uniform;
- annual bonuses meeting specific conditions, i.e. 1/12 of the employees annual base salary or SR10,000 - whichever was lower.
- Compensation payment pursuant to Section 62A of the "Employment Act 1995";
- Service charges paid under an approved scheme;
- Retirement pension provided under the Social Security Fund, the Seychelles Pension Fund or any other approved legislation.

- Foreign Exchange and Payments

30. The representative of Seychelles stated that Seychelles had foreign exchange controls in place, prior to the reform programme of 2008. Under the previous regime, foreign exchange and payments were regulated by the "Exchange Control Act 1954" and the "Foreign Exchange Earnings (Regulations) Act 1996". The "Exchange Control Act 1954" used to restrict foreign exchange transactions within Seychelles, and between Seychelles and the rest of the world. The "Foreign Exchange Earnings (Regulation) Act 1996" regulated the foreign exchange earnings of persons. It stipulated that Seychelles' residents had to surrender all foreign exchange received from non-residents to a financial institution within 90 days.

31. The representative of Seychelles said that, as of 1 November 2008, all surrender requirements – for the conversion of foreign exchange earnings into Seychelles rupees (SR) for traders and commercial banks that were buying and selling foreign exchange – had been eliminated. In response to a specific question, he reaffirmed that the foreign exchange repatriation tax (of 1.5%) was no longer applied to foreign exchange currency repatriated from Seychelles.

32. The representative of Seychelles said that the "Exchange Control Act 1954" was repealed and replaced by the "Foreign Exchange Act 2009" (notified in WT/ACC/SYC/43). Since its enactment, the "Foreign Exchange Act 2009", including its amendments (as notified in WT/ACC/SYC/43 and WT/ACC/SYC/59), provided the legal framework for foreign exchange transactions and payments in Seychelles. It stipulated the permitted activities of authorized dealers - the entities that were legally allowed to carry out foreign exchange transactions and through which payments, receipts and transfers for international transactions were undertaken. The Act was administered by the Central Bank of Seychelles.

33. Authorized dealers were required to keep records of foreign exchange transactions. For statistical and monitoring purposes, authorized dealers were required to submit daily information of such transactions to the Central Bank of Seychelles. This daily information included: the indicative exchange rates; the exchange rates based on actual trading; and the end-of-day cash balance.

34. The representative of Seychelles said that the external value of Seychelles' currency was set freely by authorized dealers and there was no restriction on current and capital account transactions.

35. In response to a specific question, the representative of Seychelles said that the Central Bank of Seychelles (CBS) had charged a 5% commission fee on the sale of all foreign exchange notes, but that this fee had been eliminated since 1 January 2011.

36. He added that the CBS did not intend taking up the functions of commercial banks and authorized foreign exchange dealers. The CBS' policy was to direct traders and importers to commercial banks and foreign exchange dealers to meet their foreign exchange needs.

37. The representative of Seychelles said that Seychelles' balance-of-payments equilibrium had not been restored. This assessment was shared by the International Monetary Fund (IMF). He added that Seychelles had signed a two-year Stand-by Arrangement with the IMF on 1 November 2008. The IMF continued to provide assistance to Seychelles through the IMF's Extended Fund Facility (EFF) scheme.

- Investment Regime

38. The representative of Seychelles said that the "Seychelles Investment Act 2010" (SIA 2010) (notified in WT/ACC/SYC/26) regulated both foreign and domestic investment in all sectors, except for the cottage industrial production sector. This Act had repealed and replaced the "Investment Code Act 2005" (notified in WT/ACC/SYC/9/Add.1). He noted that one of the Schedules in the repealed "Investment Code Act 2005" had specified certain areas of investment reserved for Seychelles' nationals, and other areas where foreigners were required to enter a joint venture with Seychelles' nationals. This 2005 Act had also specified areas of strategic investment, which had been subject to government approval. He stressed that although this Schedule was neither applicable, nor in effect, with the repeal of the "Investment Code Act 2005", the restrictions, as contained in the Schedule, remained and had been absorbed into policies and other pieces of legislation. The list of reserved and restricted areas of investment was attached as [Table 12](#) of Annex 2. The list had been subject of an ongoing review. Asked to provide an update on the status of the review, he said that the review had been completed. The report on the results of the review had been adopted by the Cabinet. The decision included the approval of the list of reserved and restricted areas. While the "Seychelles Investment Act 2010" was the legal basis for the restrictions, the actual list of restrictions had been incorporated in an implementing regulation (i.e. draft "Seychelles Investment (Economic Activities) Regulations, 2014", notified in WT/ACC/SYC/59), which was yet to be promulgated, pursuant to the Legislative Action Plan. The Regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. The Ministry in charge of investment would be the responsible authority enforcing the list in [Table 12](#).

39. In response to a specific question, the representative of Seychelles said that ownership of enterprises was either restricted or reserved for Seychellois, as per [Table 12](#). He further noted that foreign nationals could be employed by these enterprises. In the case of taxi operators specifically, licences were granted to individuals and not companies, and these licences were reserved to Seychellois only.

40. The "Seychelles Investment Act 2010" provided for the establishment of the Seychelles Investment Board (SIB) to promote and facilitate the development of investments. The representative of Seychelles added that, in his view, the SIA 2010 created a transparent, predictable legal and administrative investment environment. The interests of investors relating to fair and equitable treatment, the protection of their rights of property and profits, and the continuation of activities in strategic or restricted fields were governed in Sections 4 to 9 of Part II of the SIA 2010. Part III of the SIA 2010 provided that investors could obtain assistance from the SIB, such as close coordination with public sector agencies to facilitate the implementation of their investment proposals. Part III of the SIA 2010 also stipulated that the SIB coordinated action of the private and public sectors in order to assist in the implementation of partnership projects. Part IV of the SIA 2010 also provided for the establishment of an Investment Appeal Panel for the review of decisions made by a public sector agency on any investment matter. Part V dealt with the establishment, objectives, funding and the administration of the SIB and the 'Powers of the Minister' under the SIA 2010. Part VI related to the staff and management of the Board and its financial control.

41. The SIA 2010 also empowered the SIB to enter into international agreements for the protection of investments made by citizens abroad and by non-citizens in Seychelles.

42. Asked whether the approval of foreign investment proposals required an economic needs test (ENT), the representative of Seychelles replied that ENTs were required only for: the retail sector, garages, bakeries, hairdressing salons, animal keeping/livestock, fruit and vegetable farming and production of input services for agriculture. All applications had to undergo the following procedure: First, submit an application in the form of a project memorandum to the Seychelles Investment Board (SIB). Second, review of the application by the Economic Needs Test (ENT) Committee, which was the body responsible for conducting the ENT assessment.

The Committee comprised three members: a representative from the Employment Division of the Ministry of Labour and Human Resource Development; a representative from the Policy Division of the Ministry of Finance, Trade and Investment; and a representative from the Trade Division of the Ministry of Finance, Trade and Investment. For the retail sector, the ENT assessment was based on three specific key criteria: i) provision of new service/products (e.g. internationally recognized company, scope to enhance sector, etc.); ii) improvement of infrastructure of the economy (e.g. storage, transport, new technologies, etc.); and iii) implication for employment for Seychellois (e.g. increase employment opportunities, attract skilled labour, provide training opportunities, etc.). The ENT was based on a point system, with 100 being the maximum. Points were given depending on the assessment for each criterion. A minimum of 60 points was required to obtain an approval for the investment. In case the ENT resulted in a positive assessment, the applicant/investor would be notified. Thereafter, the investor would be directed to the Seychelles Licensing Authority (SLA) to obtain the relevant retail business activity licence. He added that no local content or export performance requirements had to be met to pass the ENT. In the event of a negative assessment, the applicant/investor would also be notified. Thereafter, he/she had the right to appeal the decision to the Seychelles Investment Appeal Panel.

43. The representative of Seychelles said that, with the adoption of the "Seychelles Investment Act 2010", the Seychelles Investment Board (SIB) – previously in charge of screening investment projects – no longer reviewed and approved such projects. Instead, relevant Ministries or regulatory agencies reviewed investment projects and granted licenses, based on specific technical criteria. If a project was not approved, the applicant had recourse to existing appeal mechanisms under the relevant Ministry or regulatory agency. In cases where the relevant Ministry or regulatory agency had no integrated appeal mechanism, the investor had recourse to the appeals mechanism established under Part IV of the SIA 2010 (see also paragraph 40). Following an appeal decision, the applicant had the right to a judicial review.

44. The representative of Seychelles reconfirmed that to ensure legal predictability for investors, domestic and foreign, Part IV of the "Seychelles Investment Act 2010" provided for the establishment of an Investment Appeal Panel for the review of decisions made by a public sector agency with regard to any investment matter (see also paragraph 40).

45. The representative of Seychelles added that, under the "International Business Companies Act 1994" (notified WT/ACC/SYC/9/Add.1) (IBC Act, as amended), international business companies (IBCs) were registered with the Seychelles International Business Authority (SIBA) as limited liability companies, which were exempt from all forms of taxation in order to conduct international business activities solely outside of Seychelles. He noted that the SIBA had been replaced by the Financial Services Authority (FSA) on 1 March 2014. The Financial Services Authority was established based on the "Financial Services Authority (FSA) Act, 2013" (notified in WT/ACC/SYC/52).

46. The Preamble of the FSA Act 2013 established that the objectives of the FSA were to licence, regulate and develop the financial services industry in Seychelles. The functions of the FSA, *inter alia*, pursuant to Article 4.(1) of the FSA Act 2013, were to: a) supervise and regulate licensees in accordance with the FSA Act 2013 and financial services legislation, as listed in Part 1 of Schedule 1 of the FSA Act 2013; b) monitor and regulate financial services business carried out in or from within Seychelles; c) take measures to develop the financial services industry in Seychelles, including the conduct of surveys relating to the industry in Seychelles; d) receive, review and determine applications for licenses; e) monitor compliance by licensees; f) administer the registry legislation, as listed in Part 2 of Schedule 1 of the FSA Act 2013; g) monitor the effectiveness of the financial services legislation in providing for the regulation of financial services business in Seychelles to internationally accepted standards; h) make recommendations to the Minister on such amendments or revisions to the financial services legislation or new legislation, as necessary in developing the financial services industry in Seychelles; i) develop appropriate legal, regulatory and supervisory mechanisms for the efficient and effective administration of the Authority and the financial services legislation; j) develop relations with persons engaged in financial services business in Seychelles with a view of conducting market research and encouraging the development of high professional standards within the financial services industry; k) develop a system of continuing capacity-building for practitioners in financial services business; l) adopt measures as necessary to appropriately inform and educate the public on its functions and on matters relating to or affecting any financial services business; m) issue advisories to investors, licensees and the general public, as appropriate; n) monitor, in the public interest, promotional

advertisements relating to any financial services business or to services provided under any financial services legislation and give advice relating to accuracy, fairness and compliance with established laws and policies; o) enter memoranda of understanding with regulatory and law enforcement agencies within and outside Seychelles; p) take action against persons carrying out unauthorized financial services business in Seychelles; and q) perform any other functions related to this Act or any other related legislation. The FSA Act 2013 elaborated provisions on financial and reporting provisions applicable to the authority; information gathering and disclosure provisions; compliance and enforcement; general supervisory powers; and administrative and miscellaneous provisions. It also includes associated schedules (1st Schedule - Financial Services Legislation; 2nd Schedule - Administration and Proceedings of the Authority; 3rd Schedule - Declaration of Interest by Board Members; and 4th Schedule - Oath of Confidentiality).

47. Operationally, 137,712 IBCs were registered in Seychelles within the period 2005-2013 (see [Table 1](#) in Annex 2).

48. An IBC could be incorporated under the IBC Act for any business purpose, as long as it did not contravene the requirements of the IBC Act and other relevant legislation. He stressed that, pursuant to Section 5(1)(a) of the IBC Act, an IBC could not carry out business activity in Seychelles.

49. A Member asked Seychelles to confirm if the international trade in which an IBC would engage could be between Seychelles and another country. The representative of Seychelles replied that international trade involving IBCs based in Seychelles would be arranged between the IBCs and entities in other countries. An example of a type of international trade activity and transaction of an IBC would be an IBC providing accounting services to a pension fund company in Mauritius.

50. Asked to provide further clarifications on the provisions governing international trade activities of IBCs, the representative of Seychelles reconfirmed that Section 5(1)(a) of the IBC Act provided that an IBC was a company that could not carry out business in Seychelles. He noted, however, that Section 5(2) of the IBC Act provided a list of services that an IBC was entitled to utilize in Seychelles, such as opening a bank account.

51. Asked to clarify why Seychelles would host such a company exempt from taxes, the representative of Seychelles said that IBCs should be seen as part of the portfolio of products offered by Seychelles as an international financial services centre. Seychelles strived to remain compliant with international standards and with bodies, such as the Financial Action Task Force (FATF) and the Organization for Economic Co-operation and Development (OECD). He added that, since 2009, Seychelles had been listed on the OECD's White List – a list of international financial services centres deemed to be transparent. In his view, attracting these companies would also serve as a catalyst in further improving Seychelles' financial services regulations and structure.

52. Pursuant to the "Companies (Special Licences) Act 2003" (CSL Act) (notified WT/ACC/SYC/9/Add.1), companies covered under the said Act were considered as tax residents, which allowed them to take advantage of Seychelles' double taxation avoidance agreements. These agreements were aimed at avoiding double taxation and preventing fiscal evasion with respect to income taxes. In accordance with the Business Tax Act, a CSL company was liable to pay a 1.5% tax on its worldwide taxable income. He added that, pursuant to Schedule 1 of the CSL Act, a CSL company could, *inter alia*, operate a business in Seychelles' International Trade Zone (SITZ) (activities that could be undertaken in the zone included redistribution, processing, light-assembly, manufacturing, and management-export services).

53. A Member asked, if CSL companies were entitled to operate a business in Seychelles in addition to operating in the SITZ, and whether any requirements or restrictions applied. The representative of Seychelles replied that the "special licence", granted under the "Companies (Special Licences) Act, 2003" did not entitle ("licence") CSL companies to undertake any activity in or outside of Seychelles. The Authority in charge to issue "special licences" was the Financial Services Authority (FSA). The "Companies (Special Licences) Act, 2003" allowed companies to be incorporated under the "Companies Ordinance, 1972", with special provisions ("special licence"). These special provisions provided a degree of confidentiality and a different tax regime. The special provisions relating to taxation of CSL companies were stipulated in paragraph 5 of the

7th Schedule to the "Business Tax Act 2009". If a CSL company aspired or decided to undertake any business activity, it had to apply and seek approval for the relevant business activity licence in the jurisdiction from which it operated. For example, a CSL company desirous of engaging in a business activity in Seychelles would apply for a business activity licence.

54. Asked to provide further information on the relationship between IBCs and CSL companies, the representative of Seychelles said that an IBC incorporated under the IBC Act could be "continued" as a company incorporated in accordance with the CSL Act. According to Sections 16 and 17 of the CSL Act, if an IBC was continued as a CSL company, it was no longer treated as an IBC.

55. Asked about the procedure on how an IBC could be "continued" as a CSL, the representative of Seychelles referred to Section 16(1) of the "Companies (Special Licences) Act", which governed the relevant procedures and mechanisms to "continue" an IBC as a CSL.

- State Ownership and Privatization; State-trading entities

56. The representative of Seychelles provided a list of State-owned or State-controlled enterprises in [Table 2](#) of Annex 2. The table contained a short description on the operations of each State-owned enterprise. He noted that State-owned enterprises were owned by the Government through shares (see column 6 of [Table 2](#)). In response to a question on commercial activities and domestic competition, he referred to column 5 of [Table 2](#), which elaborated the 'exclusive rights' of each State-owned enterprise. In response to a question on the role that these enterprises played for Seychelles' economy, he replied that the activities of these 24 enterprises represented approximately 45% of Seychelles' GDP in 2013. He added there was an increase in the activities of these enterprises, following the start of the privatization process in 2008. He further noted that these companies employed approximately 15% of the total workforce in 2013.

57. In response to a question on the tax application for the State-owned enterprises and enterprises with State participation as listed in [Table 2](#) of Annex 2, the representative of Seychelles said that taxes were applied to these enterprises, pursuant to the "Business Tax Act 2009", the "VAT Act 2010", the "Income and Non-Monetary Benefits Tax Act 2010", the "Customs Management Act 2011" and the "Excise Tax Act 2009". The "Value Added Tax (Amendment of Schedules) Regulations, 2014" contained exemptions from tax liabilities for STEs, as listed in [Table 2](#) of Annex 2 (see eighth column). The individual portions of revenue contributed by each enterprise were indicated in [Table 2](#) of Annex 2 (see seventh column). He added that the portion of total tax revenue accounted for, by these enterprises, approximated 19% in 2013.

58. In response to a specific question on the disparity between the contribution to GDP and the contribution to total tax revenue of these enterprises, the representative of Seychelles said that this was due to the nature of the activities of some of the listed enterprises. Most of these enterprises provide a public good and are thus not profit-driven. Although some of these enterprises have a high turnover, their profit margin was minimal, consequently explaining their limited contribution to national tax revenues.

59. Asked to provide an update on Seychelles' privatization process, the representative of Seychelles said that the privatization process was initiated and undertaken, pursuant to the "Appropriation Act of 2009", which was presented in December 2008 in the "Budget Address" by the Minister responsible for Finance. Disposal of Government assets (privatization) was undertaken in accordance with the provisions of the "Public Finance Act 1996" (notified in WT/ACC/SYC/51). Seychelles had privatised the Compagnie Seychelloise de Promotion Hoteliere and Eau de Val Rich. The State continued to hold a 78% share of the Seychelles International Mercantile Banking Corporation Ltd. At present, there were no plans to sell these shares. However, the Government may consider doing so in the future. He further noted that the State had sold all its shares in the State Assurance Company Limited (SACOS) on 28 April 2014 through the local securities exchange, operated by TROP-X Constant Capital (Seychelles Ltd.). In response to a specific question, he confirmed that foreign nationals were allowed to participate in the privatization process of these enterprises under the same terms and conditions as Seychellois nationals.

60. The representative of Seychelles said that the Seychelles Marketing Board (SMB) had been replaced by the Seychelles Trading Company (STC) and was operating as a commercial entity. Most of the SMB subsidiary companies had been either sold through public tender or dissolved. Asked to provide more detailed information on the privatization process of these subsidiary firms, he said that a tender had been issued for the former SMB Pasta and Snack lines, but no interest had been expressed by potential investors – domestic or foreign. These two divisions, which had been the last ones remaining following the dissolution of the SMB, had closed down. Information on the SMB subsidiary companies is provided in [Table 3](#) of Annex 2.

61. The representative of Seychelles said that the STC and its subsidiary enterprises had no monopoly rights on the importation, exportation, or domestic distribution of any products or services. The STC would have to follow the same procedure as any individual or company when importing restricted and prohibited goods listed in [Table 7\(a\)](#) and [Table 7\(b\)](#) of Annex 2. Currently, all goods were subject to an export permit requirement. He noted, however, that under the planned export permit regime, only a limited list of goods - including goods that were traded by the STC and its subsidiary enterprises - would be subject to an export permit requirement. For more information, see "Export Regulations", and for an indicative list of goods subject to export permit requirements, see paragraph 229.

62. Noting that the representative of Seychelles had stated that the STC did not have a monopoly over the supply of any goods or services, nor did it have any preferential credit facilities with the Government of Seychelles, some Members noted that it, nevertheless, appeared that the STC continued to hold ownership of: a tea factory; an animal feed factory; a Duty Free Shop; a slaughterhouse facility; and possibly some agricultural enterprises. These Members sought further clarification as to whether Seychelles would continue to operate these companies as State-owned enterprises.

63. In further updates, the representative of Seychelles noted that the animal feed factory and the slaughterhouse facility (abattoirs) had been privatized. He added that his Government operated the STC, which comprised some former SMB divisions, namely: a tea factory; an Airport Duty Free Shop; and a toilet paper factory. The Directors and the CEO of the STC were appointed by the President of Seychelles. The STC was a limited liability company and operated as a normal commercial organisation.

64. A Member asked which, if any, of the STC's firms or operations were subject to the price controls provided for in the "Trades Tax Regulations 1997". The representative of Seychelles replied that the "Customs Management (Tariff and Classification of Goods) Regulations 2013" (updated in 2014, as "Customs Management (Tariff and Classification of Goods) Regulations 2014") had repealed the "Trades Tax (Import Tariff) Regulations 2009", and abolished the price control regime (see "Pricing Policies").

65. The representative of Seychelles said that the Public Enterprise Monitoring Commission (PEMC) was in charge for monitoring the activities of State trading entities and practices in Seychelles, pursuant to the "Public Enterprise Monitoring Act (PEMC) 2013" and relevant amendments thereof. In particular, the PEMC monitored the annual performance of STEs. The purpose of the PEMC Act was to ensure transparency, accountability and competitiveness. He stated that, at present, Seychelles did not have State-trading enterprises within the meaning of Article XVII of the GATT 1994 and the working definition of the Understanding on that Article. A questionnaire on state-trading can be found in document WT/ACC/SYC/13/Rev.1.

66. Concerning the import and distribution of petroleum and petroleum products, the representative of Seychelles said that, following substantive economic reforms, a decision had been taken to liberalize this sector by abolishing, as of January 2010, the monopoly on the import and distribution of petroleum and petroleum products granted to the Seychelles Petroleum Company (SEYPEC). As of this date, the SEYPEC no longer held exclusive rights to import and distribute petroleum and petroleum products. Under the new liberalized system, companies were expected to apply for a "Storage and Retail of Petroleum Products" licence. In addition, companies would also need to apply for an import licence (referred to as "import permit" under national legislation) for petroleum products, as these products were considered as hazardous and therefore restricted. The import licence requirement was in place to protect human, animal and plant life. All imports of petroleum products and natural gas were subject to import tariff, VAT and excise tax. There were no exemptions from taxes. In response to repeated concerns raised by Members,

he said that there was no ban on new companies entering the market and that, to date; no other petroleum company had submitted an application. While it had no monopoly or special privileges, SEYPEC remained the only company importing, storing, distributing and re-exporting petroleum products in Seychelles. Any new company in this sector would be required to follow the established rules and regulations and pay all relevant taxes.

67. In response to a specific question, he said that Petro Seychelles Ltd., a national hydrocarbon exploration company, was in charge of oil exploration in Seychelles. He added that the 1998 Seychelles Model Petroleum Agreement was the legal basis for Petro Seychelles Ltd. to negotiate with oil exploration companies interested in oil exploration in Seychelles. This Agreement was being reviewed with a view to amending it. In further updates, he noted, however, that, following an internal review, the revision of this Agreement would remain an on-going process, and would be linked to Seychelles' accession to the "Extractive Industries Transparency Initiative (EITI)". The "EITI Seychelles' Work plan" was made publicly available in June 2014 on http://eiti.org/files/Seychelles_application_annexes.pdf.

68. The representative of Seychelles reaffirmed that the STC and the SEYPEC had no monopoly rights and were operating as commercial entities, nor did they have any preferential treatment by the Government, in terms of financing/credit facilities; price controls; and government subsidies.

69. Asked to explain the nature of the 'management of minority shareholdings' by the Societe Seychelloise d'Investissement, the representative of Seychelles replied that its main function was the management of the investment portfolio of the Government of Seychelles. For example, in the case of the IOT, one member of the Societe Seychelloise d'Investissement was on the IOT Board of Directors.

70. Although the Indian Ocean Tuna Ltd. (IOT) had been previously notified as a State trading enterprise, the representative of Seychelles clarified that the IOT held no exclusive or controlling rights, and thus did not qualify as a State trading enterprise within the meaning of Article XVII of the GATT 1994 and the working definition of the Understanding on that Article. He further stated that the IOT was a tuna processing facility, primarily dealing with canned tuna. It was a commercial company under the "Companies Act 1972", which operated on the basis of commercial considerations and in line with the non-discriminatory principle of the GATT 1994. While the Government-share of 40% of the IOT was managed by the Societe Seychelloise d'Investissement, the IOT was governed in general through a Board of Directors, on which the Government held one post. He added that the IOT held no exclusive rights with respect to tuna processing. It competed with other privately owned companies. He reaffirmed that the IOT was not the only fish processing facility in Seychelles. Others included, for example, the Sea Harvest Ltd.; the Oceana Fisheries Ltd.; and the SeyLanka Pty Ltd.

71. With respect to the Island Development Company (IDC), the representative of Seychelles said that IDC held exclusive rights for the development and management of the Government-owned outer islands, not the privately owned outer islands.

72. A Member asked what types of publications the National Information Services Agency (NISA) issued. The representative of Seychelles replied that the primary purpose of the NISA was to disseminate information. Currently, it only published the official Government newspaper, i.e. the Seychelles Nation.

73. In response to a specific question, the representative of Seychelles said that State-Owned Enterprises were engaged in procurement of goods and services for governmental use, in accordance with the "Public Procurement Act, 2008" (notified in WT/ACC/SYC/9/Add.1). He added that the procurement practice of the Government was in accordance with the principles and rules of transparency, open-bidding and competition, pursuant to Parts V and VI of the "Public Procurement Act, 2008".

74. Asked to further describe the "government procurement" aspects of these enterprises' activities, the representative of Seychelles reaffirmed that the State-owned enterprises, created by statute, had to comply with the "Public Procurement Act 2008", while the enterprises incorporated under the "Companies Act 1972" were exempted from provisions of the "Public Procurement Act 2008", pursuant to Part I.2.(2)(b) of the "Public Procurement Regulations, 2014" notified in

WT/ACC/SYC/52. Both - the public entities created by statute as well as those established under the "Companies Act 1972" - were entitled to take part in public procurement and were treated like any other bidding party with no added privileges. In response to a specific question, he said that Seychelles' procurement rules and regulations applicable to goods, services and employment did not contain any local content requirements. Purchases for reasons other than for direct consumption by the state entities created by statute and by the Government or incorporated under the "Companies Act, 1972", were not considered government procurement within the meaning of WTO rules, but rather purchases covered by the obligations under the WTO Agreements and the commitment contained in paragraph 76.

75. The representative of Seychelles confirmed that his Government would ensure the transparency of its ongoing privatization programme. He stated that his Government would provide periodic reports to WTO Members on developments in its privatization programme as long as the programme would be in existence, and along the lines of the information already provided to the Working Party during the accession process. The Working Party took note of this commitment.

76. The representative of Seychelles confirmed that, from the date of accession, State-owned and State-controlled enterprises (including State-trading enterprises, enterprises with special or exclusive privileges, and unitary enterprises) in Seychelles would make any purchases or sales, which were not for the Government's own use or consumption, solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale. He further confirmed that these enterprises would afford the enterprises of other Members adequate opportunity, in accordance with customary business practice, to compete for participation in purchases from or sales to Seychelles' State enterprises. He also confirmed that Seychelles would notify any of its enterprises falling within the scope of the Understanding on the Interpretation of Article XVII of the GATT 1994. The Working Party took note of these commitments.

- Pricing Policies

77. The representative of Seychelles had acknowledged that, in 1998, the application of Seychelles' price control regime on imported goods (however, not on similar domestic products), as set out in the "Trades Tax Act 1992" and the "Trades Tax Regulations 1997", had not been in conformity with the requirements of Article III of the GATT 1994. He had stated that his Government was willing to undertake all necessary steps to bring its policy and its commercial statutes in line with the requirements of the WTO Agreement. He had also added that draft legislation was before the National Assembly for approval which would bring Seychelles' former price control regime in line with the requirements of the GATT 1994.

78. Members welcomed Seychelles' plan to bring its price control regime in line with the WTO Agreement and therefore asked for updated information on the developments since 1997. Based on the information provided in the updated Memorandum on the Foreign Trade Regime (document WT/ACC/SYC/9), it appeared that the original system was still in place and there was no indication how the price control regime would be brought into conformity with the national treatment provisions of Article III of the GATT 1994. Members therefore asked Seychelles to describe how it planned to eliminate the discriminatory treatment of imported goods in its original price control system prior to accession to the WTO.

79. In response, the representative of Seychelles confirmed that Seychelles' previous discriminatory price control regime, as provided in the "Trades Tax (Import Tariffs) Regulations 2009", had been eliminated, with the adoption of the "Customs Management (Tariff and Classification of Goods) Regulations 2013" (for more information on the status of the "Trades Tax Regulations 1997", see [Table 11](#) in Annex 2 and paragraphs 13 and 14).

80. Asked to provide a copy of the legislative or regulatory amendments that had eliminated the discriminatory treatment of imported goods in the price control system, the representative of Seychelles said the "Customs Management (Tariff and Classification of Goods) Regulations 2013" (notified in WT/ACC/SYC/28) repealed the "Trades Tax (Import Tariff) Regulations 2009", and abolished the price control regime. In confirming the abolishing of the discriminatory price control system, he noted that the previous price control system had not been applied in place since 2009.

81. The representative of Seychelles reaffirmed that the Price Control Unit (a separate unit within the Ministry of Finance, Trade and Investment), which had implemented the previous price control system, had been dismantled, in line with the non-application of the price control system since 2009. He confirmed that any price control measures that would be introduced in the future would be applied in a WTO-consistent fashion, including by taking account of the interests of importing and exporting WTO Members as provided for in Articles III:4 and III:9 of the GATT 1994, and with respect to Article VIII of the General Agreement on Trade in Services (GATS) and Article 4 of the WTO Agreement on Agriculture.

82. The representative of Seychelles confirmed that it currently did not apply price control measures. He further confirmed that, upon accession, any price control measures introduced would be applied in a WTO-consistent fashion, including by taking account of the interests of importing and exporting WTO Members as provided for in Articles III:4 and III:9 of the GATT 1994, and with respect to Article VIII of the General Agreement on Trade in Services (GATS) and Article 4 of the WTO Agreement on Agriculture. The Working Party took note of these commitments.

- Competition Policy

83. The representative of Seychelles confirmed that, from the date of accession, pursuant to the "Fair Competition Act 2009" (notified in WT/ACC/SYC/10/Add.2), business entities were not hindered by anti-competitive practices in their respective markets and that the benefits derived from effective competition were sustained. He further confirmed that, pursuant to the "Consumer Protection Act 2010" (notified in WT/ACC/SYC/9/Add.1), the activities of businesses were monitored in order to ensure that they did not partake in unfair trading practices. This Act was aimed at increasing consumer welfare by ensuring that the market was fair, accessible, efficient, sustainable and responsible. It also aimed at improving consumer awareness. The Working Party took note of this commitment.

III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES

- Powers of Executive, Legislative and Judicial Branches of Government

84. The representative of Seychelles said that executive power was vested in the President and was exercised in accordance with the Constitution of Seychelles. The President was the Head of State, Head of Government and Commander-in-Chief of the Armed Forces. He was elected directly by the citizens of Seychelles for a five-year term, which could be renewed twice. The President presided over the Cabinet, which was responsible for advising the President regarding Government policy.

85. Legislative power was vested in the National Assembly. The National Assembly passed bills that had been approved by the Cabinet. The Assembly consisted of 34 members. Twenty-five were elected directly by the citizens of Seychelles, which equalled the number of electoral areas. The remaining nine were elected on the basis of proportional representation. The Assembly also served for a five-year term.

86. The representative of Seychelles added that the Ministry of Finance, Trade and Investment (<http://www.egov.sc/>) had jurisdiction for formulating and implementing trade, investment and economic policies. He further noted that the Ministry of Natural Resources (contact address: mnalletamby@gov.sc, pending the finalization of the website) had jurisdiction for formulating agricultural policy, and the Entrepreneurship Development and Business Innovation Department (contact address: m.berlouis@gov.sc, pending the finalization of the website) for formulating industrial policy. All these policies were formulated in coordination with the Ministry of Finance, Trade and Investment. An independent Central Bank (<http://www.cbs.sc/>) supervised the banking system and managed the money supply.

87. Asked to outline the hierarchy of laws, the representative of Seychelles said that the "Constitution of the Republic of Seychelles, 1993" was followed by various Acts (Statutes) of the National Assembly, and then by Regulations (Statutory Instruments).

88. Asked about the enactment process of an Act, the representative of Seychelles said that the enactment procedure was as follows: (i) The Cabinet would approve policies submitted by the relevant Ministries. (ii) The Attorney General's Office would draft a bill and submit it to the Minister in charge for vetting and consultations with relevant stakeholders. (iii) The bill would be published in the Official Gazette, to allow for review and comments, for a period of no less than 30 days. (iv) Following this review period, the bill would be submitted to the National Assembly for adoption. (v) If the National Assembly adopted the Bill, the President would ascend it, upon which it became an Act. (vi) The Attorney General's Office would then publish the Act in the Official Gazette.

89. In response to a specific question, the representative of Seychelles said that Regulations were based and derived from legislation, which was enacted by The National Assembly (Parliament). He added that Seychelles had three co-equal branches of Government, namely: the Executive, the Legislature and the Judiciary. A Regulation was a Statutory Instrument (S.I.), initiated by a department in the Executive branch of the Government with competent jurisdiction. Regulations were prepared and enacted based on the following procedure: (1) A department in the Executive branch of the Government would identify that an implementing regulation was needed to better implement an adopted law; (2) The same department would prepare and submit a memorandum to the relevant Minister in charge; (3) Upon the Minister's approval, the Minister would submit the memorandum to the Cabinet of Ministers for their information and approval; (4) Upon the approval by the Cabinet of Ministers, the Minister in charge would send the Memorandum to the Attorney General's Office to have the relevant implementing regulation drafted; (5) The Attorney General's Office would draft the relevant regulation and submit it to the Minister in charge for vetting and consultations with relevant stakeholders. The period for consultations would be no less than 30 days; (6) Thereafter, the Minister would sign the implementing regulation and send it back to the Attorney General's Office for publication in the Official Gazette; and finally, (7) Upon publication in the Official Gazette, the Regulation would become legally binding.

90. The representative of Seychelles said that pursuant to the 1979 Constitution, the President had previously been empowered to issue decrees. However, this authority was withdrawn and not retained in the 1993 Constitution. All laws, including decrees, that were issued under the previous Constitution, namely the 1979 Constitution, that were not inconsistent with the 1993 Constitution were retained, pursuant to paragraph 2 of Schedule 7 of the 1993 Constitution.

91. The representative of Seychelles further stated that in the event that a law upon which a regulation or decree was issued, was amended or repealed; the respective regulation or decree was also thereby amended or repealed. He confirmed that all of Seychelles' laws and statutory instruments, including decrees, would be consistent with Seychelles' international treaty obligations.

92. Pursuant to Article 119 of the 1993 Constitution, the Judiciary consisted of the Court of Appeal of Seychelles (the highest Seychelles court); the Supreme Court of Seychelles; and other subordinate courts or tribunals established pursuant to Article 137 of the 1993 Constitution. The Judiciary was independent. He added that legal and natural persons had the right to appeal judgments, directions, decisions, administrative decisions, declarations, decrees, writs or orders. Appeals could be filed within 14 days. Decisions of departments/ministries could be appealed to the relevant Minister. An application for judicial review of a Minister's decision should be submitted to the Supreme Court. The subsequent Supreme Court decision could be appealed to the Court of Appeal. Decisions of the Court of Appeal entered into force on the date they were delivered.

93. Asked to describe the process that would be used to ratify Seychelles' WTO accession package, the representative of Seychelles stated that in line with the domestic ratification process, it would be submitted to the National Assembly for ratification. A simple majority ("50%-plus-one-vote") was required for its approval. He further added that the WTO would be treaty obligation for Seychelles. Thus, the WTO Agreements, once ratified by Seychelles, would become part of the domestic legislation and WTO provisions would be enforceable. In cases of conflict, the provisions of international treaties or agreements would prevail over national laws.

94. The representative of Seychelles confirmed that, from the date of accession, Seychelles' laws would provide for the right to appeal administrative rulings on matters subject to

WTO provisions to an independent tribunal in conformity with WTO obligations, including those set out in Article X of the GATT 1994, Article 23 of the WTO Agreement on Subsidies and Countervailing Measures, Article 11 of the WTO Agreement on Implementation of Article VII of the GATT 1994, Article 62 of the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights and Article VI of the GATS. The Working Party took note of this commitment.

- Authority of Sub-Central Governments

95. The representative of Seychelles said that there was only one Central Government in Seychelles. While Seychelles had 25 Administrative Districts, no local independent governing authorities existed. He further confirmed that no decisions regarding taxes, tariffs regulations, or other issues covered by the WTO Agreements were taken at district level. He added that even the inner islands had no jurisdictions over, for example, taxes, tariffs and regulations.

96. The representative of Seychelles confirmed that sub-central authorities had no autonomous authority over issues of subsidies, taxation, trade policy, or any other measures covered by WTO provisions. He confirmed that the provisions of the WTO Agreements, including Seychelles' Protocol, would be applied uniformly throughout its Customs territory and other territories under its control, including in regions engaging in border trade or frontier traffic, special economic zones, and other areas where special regimes for tariffs, taxes and regulations were established. He further confirmed that when apprised of a situation where WTO provisions were not being applied or were applied in a non-uniform manner, the central authorities would act to enforce WTO provisions without requiring affected parties to petition through the Courts. The Working Party took note of these commitments.

IV. POLICIES AFFECTING TRADE IN GOODS

- Trading Rights

97. The representative of Seychelles said that domestic and foreign individuals and firms, located in Seychelles, had to register as a sole trader, private limited company or partnership with the Registrar General's Office in Seychelles to operate a business in Seychelles. Normally, this process took one working day, and was automatic if the requirements outlined in Parts II and III of the "Companies Ordinance 1972", had been met. He further added that companies could register online, under: <https://eservice.egov.sc/BizRegistration/WebBusinessRegistration.aspx>, to expedite the registration process. Following that, if the activity was licensable, the business would need to acquire the relevant business activity licence at the Seychelles Licensing Authority (SLA), as provided for in the "Licences (Trade) Regulations, 2012", and finally, register at the Seychelles Revenue Commission (SRC) for taxation purposes. Importation of goods was a licensable activity if the individuals or firms were located in Seychelles and the imported goods were for purposes other than own consumption. This registration requirement was mandatory for all companies physically operating (established) in Seychelles, as set out by the "Companies Ordinance 1972", and was necessary for companies to be recognized under Seychelles' law. Pursuant to the "Licences Act 2010", before engaging in import-related activities, importers physically operating in Seychelles had to register and would need to apply for a business activity licence to the Seychelles Licensing Authority (SLA), which was an autonomous body administered by a Board of Directors under the Ministry of Finance, Trade and Investment. An application to the Seychelles Investment Board (SIB) was not required. For example, a company based in the territory of any other country importing goods into Seychelles was not required to obtain a licence or register in Seychelles as long as the company was not physically operating in Seychelles (see also paragraph 112).

98. In light of the adoption of the "Licences Act 2010", the representative of Seychelles noted that: (i) the regulations of the "Licences Act 1986", as specified in Part II of the Schedule in the "Licences Act 2010", were still in effect; (ii) the "Licences (Amendment) Act 1998" (notified in WT/ACC/SYC/9/Add.1) was no longer in effect; (iii) the "Licences (Public Omnibus) Regulations 2008" (notified in WT/ACC/SYC/9/Add.1) were still in effect; and (iv) the "Licence (Trade) Regulations 1987" (notified in WT/ACC/SYC/10/Add.1) remained in effect. He added that a licence for engaging in exportation was not required.

99. In response to a specific question, the representative of Seychelles confirmed that when the "Licences Act 1986" was repealed and replaced by the "Licences Act 2010", various regulations

remained valid through a 'savings clause' under the "Licences Act 2010". The following regulations remained in force:

- Regulations of the Licences Act 1986, as specified in Part II of the Schedule in the Licences Act 2010:
 - Licences (Accommodation, Catering and Entertainment Establishments) Regulations, 2001 (notified in WT/ACC/SYC/43);
 - Licences (Manufacturing) Regulations, 1999 (notified in WT/ACC/SYC/43);
 - Licences (Liquor and Outdoor Entertainment) Regulations, 1998 (notified in WT/ACC/SYC/43);
 - Licences (Diving Business) Regulations, 1991 (notified in WT/ACC/SYC/41)
 - Licences (Miscellaneous Services) Regulations, 2000 (notified in WT/ACC/SYC/41);
 - Licences (Petroleum Storage and Sale) (Amendment) Regulations, 2012 (notified in WT/ACC/SYC/34);
 - Licences (Casino) Regulations, 1987 amended 1994 (notified in WT/ACC/SYC/40);
 - Licences (Gaming Machines) Regulations, 1994 (notified in WT/ACC/SYC/41);
 - Licences (Games of Chance) Regulations, 1994 (notified in WT/ACC/SYC/43);
- Licences (Public Omnibus) Regulations 2008 (notified in WT/ACC/SYC/9/Add.1);
- Licences (Trade) Regulations, 1987, amended in 1992 (notified in WT/ACC/SYC/10/Add.1 and WT/ACC/SYC/43).

100. The representative of Seychelles reaffirmed that SLA business activity licences were not issued for the importation or exportation of specific goods, but for specific activities related to trade, including the import of goods destined for commercial purposes. Thus, the SLA only issued business activity licenses for activities listed in Schedule 1 of the "Licences Act 2010", and not import licences (referred to as "import permits" under national legislation), which were issued by other relevant authorities (see "Quantitative restrictions"). He also reaffirmed that the same registration with the Registrar General's Office in Seychelles and the same application procedures for SLA business activity licenses applied to domestic and foreign individuals and firms. In response to a specific question, he replied that domestic production businesses also had to acquire SLA business activity licenses, except for businesses in the informal sector, such as in the cottage industrial production sector. The purpose of SLA business activity licenses was to ensure a minimum standard for the protection of public safety and hygiene; national security; and the environment.

101. As set out in Schedule 1 of the "Licences Act 2010", SLA business activity licenses granted domestic and foreign businesses the right to: (i) import, wholesale and retail; (ii) import and wholesale; (iii) import and retail; (iv) wholesale only; (v) retail only; (vi) manufacture; (vii) conduct bottling; (viii) produce liquor; (ix) import and retail motor vehicles; (x) store and retail petroleum products.

102. No separate business activity licence for importation would be required if the importation was considered to be for own consumption by domestic and foreign individuals and firms located in Seychelles. This would include imports by manufacturing or services firms physically present in Seychelles that used imported goods in their production process or in the conduct of their businesses without resale of the imported goods.

103. Although Article 8(c) of the "Licences Act 2010" provided that licence applications should be dealt with within 14 days of receipt, in practice a licence could be issued within three working days if all required documents were available. On average, the approval of applications took ten working days. The fee for a five-year business activity licence (import/retail/wholesale) issued by the SLA amounted to SR 1,200 per activity.

104. A Member enquired whether Seychelles had considered introducing alternative and potentially less burdensome import procedures for the import of goods for retail or wholesale. In response, the representative of Seychelles said that the business activity licence regime governing import, retail and wholesale was being revised. In a system envisaged formerly, consideration was given to a licensee engaged in two or more business activities would require only one licence, i.e. import only; retail only; wholesale only; import and retail; import and

wholesale; import, retail and wholesale. As envisaged, for example, the fee for a "wholesale only"-business activity licence would amount to SR1,200, while the fee for an "import and wholesale"-business activity licence would amount to SR2,400. He noted that information on the licence fee structure currently in place is presented in [Table 5.3](#) in Annex 2.

105. Asked to explain how charging a wholesaler or retailer that imported goods for the purpose of sale for two business activities - i.e. once for the activity of importing and a second time for the activity of selling (totalling SR2,400) - was not discriminatory, while a wholesaler of domestic goods paid only for one business activity (SR1,200), the representative of Seychelles acknowledged the discriminatory nature of the current business activity licensing system whereby businesses involved in more than one activity, for instance, import and wholesale, had to apply for two separate business activity licenses, and thus, pay two fees. He also acknowledged a further weakness, which was the non-uniform treatment of wholesalers/retailers and domestic manufacturers. The latter were entitled to import raw materials under their manufacturing licence without requiring a business activity licence for importation, while retailers and wholesalers importing the same materials were required to obtain an additional business activity licence for importation and pay the applicable fee (SR1,200), in addition to the their business activity licence for retail and wholesale. Taking account of the weaknesses of the current system, he stated that the Government of Seychelles was currently reforming its business activity licensing regime with respect to import, wholesale and retail in order to remove all discriminatory aspects. As a result, the requirement for multiple licenses where one activity was dependent on the other would be removed (e.g. wholesale was in most instances dependent on imports). He confirmed that the following changes to the business activity licence categories were being adopted:

- Import business activity licence to be repealed;
- Wholesale business activity licence to be amended to include import rights;
- Retail business activity licence to be amended to include import rights; and
- Wholesale and retail business activity licence to be amended to include import rights.

He noted that the reform process was ongoing. The details of the new system, such as the fees, were yet to be decided. He reaffirmed, however, that the fees would be based on the actual cost of the services rendered. The envisaged timeline to complete this reform process was October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

106. Asked to provide more information on the criteria applied to acquire a business activity licence for the purpose of importation, the representative of Seychelles said that the applicant should not be less than 18 years old; the goods that would be imported and sold had to be newly manufactured (no used or second-hand goods could be imported or sold, unless specifically specified in the licence); and, storage facilities that would be used by the importer had to satisfy standard requirements, as specified under the "Public Health Act" (notified in WT/ACC/SYC/9/Add.1), the Fire Regulations and the "Environment Protection Act" (notified in WT/ACC/SYC/9/Add.1). The purpose of this requirement was to protect human, animal and plant life. He added that an application could be rejected if the applicant was less than 18 years old, and storage facilities did not meet the prescribed health, safety and environment regulations.

107. In response to concerns raised by Members, the representative of Seychelles stated that Seychelles' licensing system was neither designed, nor acted to impede the right to import and export. He reaffirmed that the business activity licensing system was administered for the purpose of ensuring national security, product safety, the protection of human, animal and plant life or health, as well as for, administrative and statistical purposes, in accordance with applicable WTO rules.

108. Manufacturers did not require a separate licence to import raw materials. For example, a construction company would have a licence for construction and would be able to import materials to carry out its licensed activity. However, if the company decided to sell construction materials to legal or natural persons, a SLA business activity licence would be required, which would grant the right to import and sell the materials.

109. The representative of Seychelles said that Seychelles' business activity licensing system, granting the right to import, was not intended to restrict the quantity or value of imports.

Asked to clarify whether the purpose of Seychelles' import licence requirement related to administrative requirements for taxation and consumer protection or to "revenue purposes", the representative of Seychelles said that, in his view, taxation included revenue purposes.

110. In response to follow-up questions, the representative of Seychelles stated that in the case of Seychelles, the business licence requirement related to consumer protection, not revenue purposes. He noted that the cost of a business licence, such as for importation, was approximately US\$20 per year (i.e. SR1,200 for a 5-year period). This amount reflected the cost of services rendered. In his view, this was in conformity with Article VIII:1(a) of the GATT 1994.

111. In response to a specific question, the representative of Seychelles said that a business activity licence for importation could be granted in isolation of a business activity licence for distribution, in accordance with the Schedule of the "Licences (Trade) Regulations 2012" (notified in WT/ACC/SYC/34). He also reaffirmed that the business activity licence requirement only applied to entities physically present (established) in Seychelles, and did not apply to those outside Seychelles engaged in importation.

112. In response to a specific question with respect to the terms under which entities outside Seychelles, i.e. not physically present, were entitled to import or export, the representative of Seychelles said that natural or legal persons not physically present in Seychelles, i.e. importers of record, required no business activity licensing for importation and were not required to register. Instead importers of record were only liable to taxes (including internal taxes), and the charges incurred at the point of entry. Asked to confirm whether a natural or legal person not physically present in Seychelles and listed as importer of record for imported goods would require a business activity licence for distribution, he reconfirmed that any person distributing in Seychelles had to hold a business activity licence. The relevant business activity licence would be either for wholesale or retail. He noted that for the purpose of distribution (i.e. through retail or wholesale), physical presence in Seychelles was a requirement, pursuant to the "Licences (Trade) Regulations 2012" (notified in WT/ACC/SYC/34). He further noted that any natural or legal person, not physically present in Seychelles, importing goods as an importer of record was required to go through either a Customs broker, or a natural or legal person in Seychelles, who on behalf of the importer of record: declared the respective goods; paid relevant tariffs and taxes; and undertook any other associated customs clearance requirements. Any goods, which were destined for the domestic market, had to be delivered to licensed retailers or wholesalers - either through a Customs broker, or a natural or legal person in Seychelles - on behalf of the importer of record.

113. The representative of Seychelles replied that, pursuant to Article 9(4) of the "Licences Act 2010", complaints on certain activities would warrant action against a licensee, including activities that (i) endangered human, animal and plant life; (ii) promoted deceptive or fraudulent practices; (iii) affected public morals negatively; and (iv) limited the protection of national treasures of artistic, historic or archaeological value. In such cases, the SLA could either (i) suspend the licensee for a period of time to comply with the corrective instructions; or (ii) in exceptional cases, revoke the licence. Prior to any action against the licensee, the licensee had the opportunity to defend himself/herself before the Licensing Board. In cases where a new application for a business activity licence (import/wholesale/retail) was not approved, the SLA would provide the importer automatically with an explanation, in writing, on the reasons for rejecting the application.

114. In the event that an applicant or licensee was dissatisfied with the Board of Directors' decision concerning a licence application or any other licence-related matter, the applicant/licensee could appeal to the Licensing Appeals Board.

115. Concerning the SLA's Appeals Board, the representative of Seychelles said that the Board consisted of a chairperson, a representative of the Attorney General, a representative of the Fair Trading Commission, and a representative of a non-governmental organization (NGO) representing the private sector. The role of the Fair Trading Commission was to ensure fair competition and the protection and enforcement of consumer rights. The independent NGO – the National Consumer Protection Forum (NATCOF) – represented the private sector, as it was felt that such representation would serve the interest of appellants by improving transparency. NATCOF was made up by individuals from the private and public sector. Any participant at the NATCOF Annual General Meeting (AGM) had the right to put himself/herself up for election, and those with the

highest number of votes were elected to the NATCOF Board. The NATCOF nominated one of its NATCOF Board members, as a representative to participate in the Appeals Board. To ensure that there would be no conflict of interest between the NATCOF representative (private/public sector) and the licence applicant, who could be a potential competitor, SLA's Appeals Board members had to make a declaration before the Public Ethics Commission prior to their appointment, pursuant to the "Public Officers' Ethics Act 2008" (notified in WT/ACC/SYC/22). If a conflict of interest would arise, the person would have to step down from the decision-making process. Decisions of the Appeals Board could be appealed to a judicial court, i.e. the Supreme Court, in line with his/her Constitutional rights.

116. Asked to explain how the licence fees for the different business activities were determined, the representative of Seychelles replied that licence fees were determined on the basis of administrative costs incurred for issuing a licence (volume of documentation; requirement for records and inspections; etc.). For example, the fee for a retail business activity licence amounted to SR1,200 and was valid for five years, the same applied to wholesale and import licenses respectively, while the licence fees for tour operator licenses or travel agent licenses amounted to SR2,000 (also valid for five years). In his view, this did not constitute a trade restriction. More information on licence fees are presented in [Table 5.3](#) in Annex 2.

117. In response to a question concerning items 20 and 21 of Part I of the Schedule attached to the "Licences Act 2010", the representative of Seychelles said that the "Pesticides Control Act (1996)" (notified in WT/ACC/SYC/9/Add.1) regulated the manufacture, distribution, use, storage and disposal of pesticide. He added that for the importation and distribution of pesticides, the criteria specified in Sections 12 to 18 of the "Pesticides Control Act (1996)" applied. Prior to the issuance of a licence, prospective licensees were required to register with the Pesticide Board. He further noted that the criteria applied for applicants of business activity licenses (import/retail/wholesale) were specified in [Table 8](#) of Annex 2. While the fee for a business activity licence (import/retail/wholesale) amounted to SR1,200 and was valid for five years (giving the importer the right to import an unrestricted amount of goods during the validity period), the fee for a "Dealer in Pesticide Licence" amounted to SR1,050 and was valid for one year. In response to a specific question, he said that the current list of approved pesticides in Seychelles contained only imported pesticides, as currently no pesticides were produced in Seychelles. Section 9 of the Pesticides Control Act provided importers with the right to submit new substances for registration and addition to this list. He added that the Pesticides Control Act set out that, importers who registered new substances had to provide information on any restrictions that may be in force in the country of origin. He noted, however, that based on the new licensing fees, the fee for a "Dealer in Pesticide Licence" had also been set at SR1,200 (see [Table 5.3](#) in Annex 2).

118. A Member noted that item 23 of Part I of Schedule 1 of the "Licences Act 2010" stipulated a requirement for a business activity licence for the storage and retail of petroleum products, and enquired whether this business activity licence included the right to import or whether a separate business activity licence for the purpose of importation would be required, as per item 21 of the same Schedule. In response, the representative of Seychelles confirmed that a separate business activity licence for the purpose of importation would be required. In further updates, he stated that under the planned, revised business licensing system, which was expected to be enforced by October 2014, the import business activity licence category would be eliminated and thus no additional licence would be any longer required for the importation of petroleum products.

119. Asked to describe the aspects of Seychelles' import licensing regime that were in conflict with the WTO Agreement on Import Licensing, the representative of Seychelles said that he was not aware of any such conflicts. He noted that the issuance of an import licence was not dependent on a foreign exchange allocation by any bank in or outside of Seychelles. As the Government of Seychelles did not impose any import quotas, the issuance of an import licence was not dependant on any product-specific quota allocation. He added that, currently, no licensing requirements were implemented that restricted trade with the aim to protect Seychelles' balance of payments.

120. The representative of Seychelles confirmed that from the date of accession, Seychelles would grant any natural or legal person, regardless of physical presence or investment in Seychelles, the right to be the importer of record of any product allowed to be imported into Seychelles, at any level of distribution, and that its laws and regulations relating to the right to trade in goods and all fees, charges or taxes levied on such rights would conform fully with its

WTO obligations, including Articles VIII:1(a), XI:1 and III:2 and 4 of the GATT 1994, Article III of the GATS, and Article 63 of the TRIPS Agreement. He also confirmed that full rights to import and to export would be granted in a non-discriminatory and non-discretionary manner from the date of accession, and that for natural or legal persons not established in Seychelles any requirements for commercial registration or application for the right to import or to export would be for Customs purposes only, would not require investment in Seychelles nor confer the right to distribute in Seychelles, and would not constitute a barrier to trade. The Working Party took note of these commitments.

A. IMPORT REGULATIONS

- Ordinary customs duties

121. The representative of Seychelles said that Seychelles' tariff nomenclature was provided in the "Customs Management (Tariffs and Classification of Goods) (Amendments) Regulations, 2014" (notified in WT/ACC/SYC/48). The nomenclature provided for the classification of goods imported or exported, as well as for the application of duties, taxes and levies payable, in accordance with international or regional agreements, where applicable and to which Seychelles was a party.

122. The representative of Seychelles said that Seychelles applied the HS 2007 tariff nomenclature. Further details on the applied tariff rates are presented in [Table 4a](#).

Table 4a: Tariff Structure (as of May 2014)

Applied Customs Tariffs									
Import duty rate (%)	0	0-5	5-10	10-15	15-20	20-25	> 25	Specific rate	Total
Number of tariff lines	4,614	109	4	95	0	367	194	128	5,511
% of total tariff lines	83.72	1.98	0.07	1.72	0	6.66	3.52	2.32	100
Simple Average MFN Applied Tariff									
Total	6.4								
Agricultural tariff lines	7.8								
Non-agricultural tariff lines	6.2								

123. The representative of Seychelles added that, with the support of the WTO Secretariat, Seychelles would prepare concordance tables to enable Members to track changes in HS tariff codes from, for example, HS 2002 to HS 2007. The transposition from HS 2002 to HS 2007 had been assisted by the COMESA Secretariat. He added that his Government would provide import data by tariff line and a list of countries of origin for either: (i) the most recent three years available; or (ii) any other recent representative period, in the HS 2002 nomenclature system.

124. In response to a specific question, the representative of Seychelles confirmed that his Government intended to accede to the COMESA Customs Union (CU). The COMESA CU was expected to become operational by January 2015. Currently, there was no obligation to apply the COMESA CET. However, as soon as the COMESA CU became effective (i.e. January 2015), Seychelles would be obliged to apply the COMESA CET. In response to further questions, he added that the COMESA CET was based on HS2007 nomenclature. At the request of the Working Party, Seychelles notified the COMESA CET tariff levels, provided by the COMESA Secretariat, in document WT/ACC/SYC/58.

125. In response to a specific question, the representative of Seychelles said that the average level for agricultural and non-agricultural tariff lines in the COMESA CET Schedule are presented in [Table 4b](#).

Table 4b: Average Level of Agricultural and Non-Agricultural Tariff Lines in the COMESA CET Schedule (as of July 2014)

Category	AG			NAMA			Total tariff lines			Percentage of total tariff lines	Percentage Not adopted
	Adopted	Not adopted	Total lines	Adopted	Not adopted	Total lines	Adopted	Not adopted	Total lines		
Raw material and Capital Goods (CET 0%)	128	67	195	1952	2	1954	2080	69	2149	40.7%	3.3%
Intermediate products (CET 10%)	128	44	172	1156	318	1474	1284	362	1646	31.2%	28.1%
Final products (CET 25%)	330	—	330	984	167	1151	1314	167	1481	28.1%	12.7%
Total							4678	598	5276	100%	11.3%
Agricultural tariff lines	586	111	697								15.9%
Non-agricultural tariff lines				4092	487	4579					10.6%

126. With respect to the COMESA CET, the representative of Seychelles confirmed that staging was not allowed.

- Other duties and charges

127. The representative of Seychelles said that Seychelles applied other duties and charges (ODCs) to its imports. These ODCs were specific.

128. Some Members requested more information on the ODCs that were currently imposed. The same Members also enquired whether the ODCs listed in Seychelles' initial goods offer were the ones currently applied or those to be in place upon accession to the WTO. A Member noted that the ODCs notified in Seychelles' initial goods offer were actually *ad valorem* (see document WT/ACC/SPEC/SYC/2/Rev.1).

129. Previously, the representative of Seychelles said that other duties and charges were imposed on containers (plastic/pet bottles and cans), motor vehicles, satellite dishes, and poultry. He reaffirmed that the ODCs applied to imports were specific. He further noted that Seychelles' initial goods offer together with the ODCs, which were currently applied, provided for the application of the COMESA Community Levy of 1%. All ODCs incorporated in Seychelles' offer were applied, except for the COMESA Community Levy of 1%. In response to a specific question, the representative of Seychelles said that, in his view, all ODCs, which were currently applied, were in accordance with Article II.1(d) of the GATT 1994, and did not relate to Article VIII, as they were not charged for services rendered.

130. In response to a specific question, the representative of Seychelles replied that Seychelles did not apply the COMESA Community Levy. He also said that he did not consider the COMESA Community Levy a tariff. In further updates, he explained that the Community Levy of 1%, when implemented, would be paid based on the apportionment of collected customs duties, and transferred to the COMESA Secretariat through the Central Banks of the COMESA member states. He added that the COMESA Customs Union (CU) was expected to be fully operational by January 2015. Pursuant to Article 45 of the COMESA Treaty, the COMESA CU was a binding obligation. He further stated that the accession sequence of Seychelles was, first to accede to the WTO, and thereafter, to the COMESA CU.

131. Some Members requested Seychelles to make a commitment to bind all other duties and charges in its customs tariff at "zero" in accordance with the requirements of Article II:1(b) of the GATT 1994.

132. Previously, the representative of Seychelles noted that Article II.1(b) of the GATT 1994 provided for the application of other duties and charges. His Government would therefore not bind its other duties and charges at "zero". He confirmed, however, that Seychelles would, upon accession, bind all its other duties and charges at the levels indicated in Seychelles' goods offer.

133. Although Members took note of Seychelles' statements with regard to the application of other duties and charges for a limited number of goods, the same Members continued to encourage Seychelles to bind its other duties and charges, upon accession, at zero, within the meaning of Article II:1(b) of the GATT 1994.

134. In response, the representative of Seychelles noted that his Government was reviewing its applied ODCs, taking account of Members' concerns and domestic requirements and specificities.

135. The representative of Seychelles said that his Government was committed to preserve to WTO accession best-practices. As a result of the review of its applied ODCs, he confirmed that, upon accession, all ODCs would be removed and bound at zero. The Working Party took note of this commitment.

136. Asked to clarify whether Seychelles had incorporated its ODCs on imports into its applied tariff rates, the representative of Seychelles replied that only levies on poultry meat would be incorporated into the bound tariff rates, which would be applied to the extent permissible by the final bound rate. All other ODCs had to be converted into internal taxes.

137. The representative of Seychelles confirmed that, upon accession, Seychelles would bind all Other Duties and Charges in its Schedule of Concessions and Commitments for Goods at zero, pursuant to Article II:1(b) of the GATT 1994. The Working Party took note of this commitment.

- Tariff rate quotas, tariff exemptions

138. The representative of Seychelles said that Seychelles did not currently apply any tariff quotas, but reserved the right to implement tariff quotas in the future. Seychelles would ensure, however, that any future tariff quotas would comply with the relevant WTO provisions.

139. The representative of Seychelles stated that certain categories of imported goods were exempted from the customs duty (i.e. import tariffs), pursuant to Part XV of the "Trades Tax Regulations 1997". These exemptions applied to:

- goods for use by the President;
- goods for churches and presbyteries;
- re-imported goods;
- cinematograph films, etc. for certain purposes;
- returnable containers;
- materials under technical aid and assistance programmes;
- samples for soliciting orders;
- articles imported tax free under the Vienna Convention on Consular Relations;
- personal effects and travel souvenirs of tourists;
- temporary imports;
- deposit and refund of deposit;
- interpretation;
- passengers' baggage;
- visitors baggage;
- further concessions in case of passengers changing residence;
- goods imported under agreements with the Government;
- temporary importation of vehicles and spare parts;
- goods exempted in the national interest and for export;
- exemption in respect of payments received by an insurer and other miscellaneous exemptions; and
- services exempted in the national interest.

140. Some Members asked Seychelles to provide more information on the goods that were exempted for reasons of national interest, pursuant to Part XV of the "Trades Tax Regulations",

and to clarify whether such exemptions were limited to imports made under Government authorization.

141. The representative of Seychelles replied that such exemptions for reasons of national interest were, however, approved by order published in the Official Gazette and were only applicable to a class or category of persons. Imported goods, which had been exempted for reasons of national interest, had included construction materials and heavy plants associated with building of infrastructure such as: roads; public schools; low cost housing estates; public jetties and piers. In addition, medical equipment, which was essential for providing public and private health services, had also been exempted. According to him, these goods had been exempted in the past because they provided collective benefits to the population and/or they contributed to the development of the country as a whole. He noted that although Part XV of the "Trades Tax Regulations 1997" had not been repealed yet, work was in progress to amend the "Trades Tax Regulations 1997", including Part XV, and adopt it as an implementing regulation under the "Customs Management Act 2011" (CMA 2011). For more information on effective/repealed "Trades Tax Regulations 1997", see also paragraphs 13 and 14, and [Table 11](#) in Annex 2.

142. In response to a specific question, the representative of Seychelles said that the purpose of the planned implementing regulations under the "Customs Management Act (CMA) 2011" was to ensure conformity between the CMA 2011 and the "Value Added Tax Act 2010". He added that the list of goods and persons exempted from import duties would remain the same as provided in paragraph 139. The exercise to transfer all remaining "Trades Tax Regulations" to implementing regulations under the CMA 2011, as listed in Table 11, was ongoing. The next set of implementing regulations were expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

143. Asked whether educational aid; goods imported for disaster relief; damaged goods; currency and securities; and imports from airport duty free shops were also exempted from tariffs, and if so, pursuant to which legislation, the representative of Seychelles stated that from this list, only imports from airport duty free shops were exempted from tariffs, as part of the passenger baggage allowance, in accordance with Regulation 235 of the "Trades Tax Regulations 1997".

144. The representative of Seychelles confirmed that Seychelles did not currently apply tariff rate quotas. He further confirmed that from the date of accession, all tariff quotas, if applied, and tariff exemptions applied to imports in Seychelles would be undertaken in a transparent and consultative manner and administered in a manner consistent with the GATT 1994 and other WTO Agreements, including the Agreement on Import Licensing Procedures, the Agreement on TRIMS and the Agreement on Agriculture. The Working Party took note of these commitments.

- Fees and charges for services rendered

145. The representative of Seychelles said that the Customs Department was undergoing continuous institutional and procedural reforms. He noted that, as part of the reform process, his Government was preparing a list containing all fees and charges applied "on or in connection with importation and exportation", as provided for by Article VIII of the GATT 1994. He added that a schedule (list) of fees and charges, as provided in the "Revenue Administration (Fees) Regulations 2011" (notified in WT/ACC/SYC/22), had been reproduced in [Table 5.4\(b\)](#) below.

Table 5.4(b) - Customs Fees

Description	Fee
Application for review of any reviewable decision	SR1,000
Application for registration as a tax agent	SR2,500
Application for registration as a Customs Agent	SR2,500
Application for any corporate body or entity registered with SIBA for a Certificate of Tax Exemption	SR1,000
Application made by any registered business, other than those registered with SIBA for a Certificate of Residence for Tax Purposes	SR400
Charges to the supply of copies:	
Any tax return	SR25
Official receipts issued	SR25
Any assessment	SR25

Description	Fee
Business activity statement	SR25
Correspondence forwarded Customs Division	SR25
For attendance by an officer at any port or airport, bonded warehouse or excise warehouse at the request of an importer, owner or a carrier for any matter deemed out of the ordinary relating cargo, or any request for out-hours attendance for each hour or part thereof	SR100
For each certificate issued, including a Tanker Outrun, Ships Stores from Bond Undertaking, EURI Certificate, Certificate of Origin or other document signed by the Comptroller except for a clearance certificate	SR100
Where any goods intended to be imported into the country are lodged in a Government Warehouse or other place of deposit provided by the Government for the security of the taxes, the following rents shall be payable	SR20 per tonne or part thereof per day (First 7 days free)
Proprietor or occupier of a warehouse licensed under the Customs Act or the Excise Act and not being a ship chandler	SR10,000 per year, per licensed warehouse (payable in advance)
Proprietor or occupier of a warehouse licensed under the Customs Act or the Excise Act who is a ship chandler	SR5,000 per year, per licensed warehouse (payable in advance)
Processing of any Bill of Entry under the ASYCUDA system	SR25
Data capture of a Bill of Entry either manually or electronically at the request of an importer/ agent	SR50
Copying any Bill of Entry and providing it to an importer/agent	SR50
Verification of contents of a container at the importer's premises at the request of the importer:	
29 foot container	SR1,500
40 foot container	SR2,000
Supervising the destruction of perishable goods or "out of time" goods from SIBA or a licensed bonded warehouse:	
(a) when the GST payable on all the goods to be destroyed totals less than SR 1000	SR500
(b) When the GST payable on all the goods to be destroyed totals SR 1000 or more	SR1,000
Lodgement fee for a special release at Air Cargo	SR100 per release
Late payment fees for lodgement of Bills of Entry to cover an special release at Air Cargo:	
(a) Up to 10 working days	SR25 per day
(b) After 10 working days	SR75 per day

146. The representative of Seychelles reaffirmed that [Table 5.1](#) to [Table 5.4\(a\)](#) in Annex 2 and [Table 5.4\(b\)](#) above contained all fees and charges applied to imports and exports, such as: fees and charges for licensing; storage; documentation and inspection; customs fees; port and harbour dues; stamp duties and IP-related registration fees.

147. Asked to clarify the nature of the fees and charges and why they were applied, and how Seychelles ensured that these fees were related to the cost of the services rendered, the representative of Seychelles replied that fees and charges were applied for specific services that were provided and the rates applicable reflected the actual cost of the resources required to provide that particular service and time spent.

148. In response to a specific question, the representative of Seychelles said that the "fee based on monthly turnover for specialised warehouse operating outside SIBA premises" of 1.5%, which had been previously included in [Table 5.4\(b\)](#), was not a fee but a tax. Therefore, this entry had been removed from [Table 5.4\(b\)](#). He added that this tax had been applied to import zone operators *in lieu* of the normal tax rates, given that they were not covered under the fee-related schedule of the "International Business Companies Act 1994". In further updates, he noted that these import zone operators were no longer operating under the SITZ, and thus, this tax was no longer applied. The relevant section of the "Revenue Administration (Fees) Regulations 2011", notified in WT/ACC/SYC/22, was being amended to reflect these developments and updates. The respective amendments were expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

149. The representative of Seychelles confirmed that Seychelles would, from the date of accession, ensure that any fees and charges for services rendered, imposed on or in connection with importation and exportation or introduced in the future, would be applied in conformity with

the relevant provisions of the WTO Agreement, including Articles VIII and X of the GATT 1994. He further confirmed that, from the date of accession, all laws and regulations regarding the application and level of any such fees and charges would be published. Further, upon receipt of a written request of a concerned Member, Seychelles would provide to that Member information on the revenue collected from a specific fee or charge imposed on or in connection with importation and exportation and on the costs of providing the associated services. The Working Party took note of these commitments.

- Application of internal taxes to imports

150. The representative of Seychelles said that both domestically-produced and imported goods were subject to the Value Added Tax (VAT) of 15% in accordance with the "VAT Act 2010" (notified in WT/ACC/SYC/27) (see also paragraph 15). He noted that the new VAT regime had replaced the previous Goods and Services Tax (GST) regime. He further confirmed that VAT also applied to services, except for those exempted under the "Value Added Tax (Amendment of Schedules) Regulations 2014" (notified in WT/ACC/SYC/48), which repealed and replaced the "Value Added Tax (Amendment of Schedules) Regulations 2012" (notified in WT/ACC/SYC/34).

151. The representative of Seychelles said that, under the VAT regime, VAT was not imposed on items contained in the list of VAT exemptions, provided in [Table 10](#) of Annex 2 (in line with the "Value Added Tax (Amendment of Schedules) Regulations 2014"). He confirmed that all VAT exemptions were contained and governed by the new, amended "Value Added Tax (Amendment of Schedules) Regulations 2014".

152. Asked to clarify why these products were exempted from VAT application, the representative of Seychelles replied that the exemptions reflected Government policy decisions, which were based on environmental, consumer welfare, cultural, educational, medical and other similar considerations.

153. The representative of Seychelles stated that there was no discriminatory treatment between imports and similar domestic products. The list of VAT exemptions applied to both - imports and local production.

154. In response to a specific question, the representative of Seychelles confirmed that, unless a good was explicitly exempted under the "Value Added Tax (Amendment of Schedules) Regulations 2014", it was subject to a 15% VAT-charge, when sold on the domestic market. The new Point of Sales (POS) system ensured that goods sold domestically were taxed accordingly. He further noted that regular tax audits and spot-checks were undertaken by the Seychelles Revenue Commission (SRC) to ensure compliance.

155. Asked to explain how VAT was applied to Seychelles' fishery catch, the representative of Seychelles stated that, as indicated in [Table 10](#) of Annex 2, unprocessed fish was exempted from VAT. In accordance with the VAT Act 2010, this applied to both imports and exports, i.e. imported unprocessed fish and local catches. He further stated that processed fish (preserved or precooked) were subject to VAT, which was applied at the point of importation and at the point of sale.

156. In response to a specific question, the representative of Seychelles said that the threshold for businesses required to register for VAT was currently SR5,000,000 on annual turnover (equivalent to US\$420,168.00 based on the average exchange rate of January 2014). However, businesses with an annual turnover below the stipulated threshold were entitled to register on a voluntary basis.

157. A Member asked Seychelles to clarify whether VAT was also applied to exports; and whether VAT was imposed on imported inputs in production processes and rebated when the finished products were exported. In response, the representative of Seychelles said that the VAT was not imposed on exports. Imported inputs in the production process were exempted from the VAT, if the manufacturer could certify that 85% of the goods produced would be destined for export. He added that the list of goods exempted from VAT could be further amended by the Government in the future. In further updates, he clarified that although the introduction of such a provision (i.e. 85% minimum) had been foreseen in the past, such a provision had never been

applied or incorporated in the implementing regulation, i.e. the "Value Added Tax (Amendment of Schedules) Regulations, 2014" (notified in WT/ACC/SYC/48). He added that all applicable VAT exemptions are listed in this Regulation.

158. In response to a specific question, the representative of Seychelles said that data concerning the VAT collection for the period January to December 2013 for both domestically-produced and imported goods is provided in [Table 17](#) of Annex 2. The total net amount of VAT collected for the year 2013 was approximately SR1,441,406,523.

159. In response to a specific question, the representative of Seychelles confirmed that there were no provisions for rebates on imported inputs in the manufacture of goods destined for export.

160. A Member asked whether additional customs duties were applied on: alcoholic beverages; tobacco; soft drinks; or petroleum products, in addition to the 15% VAT. The representative of Seychelles confirmed that these products were subject to customs duties, in accordance with the "Customs Management (Tariffs and Classifications of Goods) Regulations, 2014" (notified in WT/ACC/SYC/48); and excise tax, pursuant to the "Excise Tax (Amendment of Schedules 1 and 2) (Amendment) Regulations, 2014" (notified in WT/ACC/SYC/48).

161. The representative of Seychelles added that, pursuant to the "Excise Tax Act 2009", Seychelles applied an excise tax on: fuel; vehicles; alcohol; tobacco and tobacco products (see [Table 6](#) in Annex 2, for a complete list of products subject to excise tax). The excise tax applied to both domestic and imported products equally. He added that excise tax was collected at the point of importation for imported goods and at the point of manufacture/production for domestically produced-goods.

162. The representative of Seychelles stated that with the implementation of VAT in January 2013, his Government had reformed its taxation system and brought it into conformity with the national treatment provisions of Article III of the GATT 1994. He added that his Government would continue to ensure that Seychelles' taxation regime was in line with international best practices, through International Monetary Fund (IMF) and World Bank assisted reform programmes.

163. The representative of Seychelles confirmed that, from the date of accession, Seychelles would apply its domestic taxes in a non-discriminatory manner to imports regardless of country of origin and to domestically-produced goods in compliance with Articles I and III of the GATT 1994, and in accordance with WTO Agreements, including the Agreement on Agriculture, the Agreement on Subsidies and Countervailing Measures. The Working Party took note of this commitment.

- **Quantitative import restrictions, including prohibitions, quotas and licensing systems**

- *Prohibitions and quotas*

164. The representative of Seychelles said that, currently, Seychelles did not impose any import or export quotas. He added, however, that pursuant to the "Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009", a number of products were banned from importation for reasons related to national security, environmental protection, public morals, health and safety, or because the goods in question were banned by relevant international conventions or protocols such as the Montreal Protocol. The list of banned products included, *inter alia*, arms and ammunition; camouflage apparel; automotive bodies; left-hand drive vehicles; fresh/untreated hides, skins and fur skins; and palm plants. Goods were banned, unless imported for reasons of national interest by the Government of Seychelles. Import prohibitions are listed in [Table 7\(a\)](#) of Annex 2. In response to a specific question, he said that all of the goods listed in [Table 7\(a\)](#) were banned from production and distribution under national law, except for palm plants. As a result of the legislative review and amendments, his Government had decided to move the following products from the prohibited to the restricted list: SPS-related products (hides and fur skins and palm plants); second-hand vehicles; left-hand drive vehicles; automotive bodies; and camouflage clothing - with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted,

ad referendum. He further added that, pursuant to the "Animal and Plant Bio-Security Act 2014", as enacted by the National Assembly on 15 April 2014, and its implementing regulations, SPS-related products, such as palm plants, were not banned from importation if the result of a risk analysis provided that the products in question were disease-/pest-free.

165. Asked to provide more detailed information on some of Seychelles' import bans, the representative of Seychelles said that imports of arms, ammunition and camouflage apparel were prohibited to all but the national security forces of the Government of Seychelles, as these goods were imported for security purposes only. The prohibition on camouflage apparel had been reviewed. Only the importation of textiles and clothing matching those of Seychelles People's Defence Forces (SPDF) would remain prohibited, with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

166. The representative of Seychelles stated that Seychelles did not have a domestic automobile assembly industry. The ban on automotive bodies had been introduced for safety reasons, following testing by the Seychelles Land Transport Agency (SLTA), which had shown that vehicles fitted with new automotive bodies were not roadworthy due to structural defects related to welding. In addition, importers used whole automotive bodies to circumvent tariffs on motor vehicles.

167. Concerning left-hand drive vehicles, the representative of Seychelles said that, since cars were driven on the left-hand side of the road in Seychelles, a ban had been introduced for security reasons as this helped avoid road traffic accidents potentially harmful to human health and safety when manoeuvring and overtaking other vehicles. Certain exemptions from the ban applied to off-road left-hand specialty vehicles, such as golf carts. No exemptions applied to (on-road) specialty vehicles. In further updates, he stated that left-hand drive vehicles would be moved from the prohibited to the restricted list with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

168. The representative of Seychelles stated that Seychelles did not currently have an industry for curing raw hides, skins and fur skins. The ban on hides, skins and fur skins only applied to fresh/untreated hides and skins, and fur skins – its purpose being to prevent the introduction and spread of foot and mouth disease, khapra beetle and ticks, and other foreign organisms, which could potentially damage the environment or pose a threat to human and animal health. In his view, this was in line with the provisions of the WTO Agreements concerning the protection of human, animal and plant life, health or safety.

169. Asked to provide more explanation on the application of the ban on certain hides, skins and fur skins (HS 4101.2000 to 4106.9200 and 4301.1000 to 4304.0000), the representative of Seychelles clarified that the import prohibition had been introduced in the past as an SPS measure under the Seychelles Agricultural Agency (SAA), in accordance with the "Animal (Diseases and Imports) Act, 1981" (notified in WT/ACC/SYC/4). The SAA had introduced this temporary ban as an internal precautionary measure to prevent the entry of potentially dangerous diseases that could have a negative impact on health of its people, economy (especially, the agricultural sector) and the environment. The purpose of this measure had been to ensure the well-being of present and future Seychellois generations and visitors to Seychelles' shores. He noted that when this measure had been introduced, his Government had taken account of the provisions of Article XX(b) of the GATT 1994, as well as relevant provisions of the SPS Agreement, recognising the legitimacy of provisional precautionary measures introduced in the absence of scientific evidence. In further updates, he noted, however, that his Government had decided to move hides, skins and fur skins from the prohibited to the restricted list with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

170. As for the import ban on palm plants, this import prohibition had been introduced to protect Seychelles' endemic palm plants, which had practically no resistance to diseases. In his view, this ban had helped Seychelles avoid the introduction and spread of diseases – such as palm

lethal yellowing phytoplasma; rhadinaphelenchus cocophilus; ceratocystis paradoxa; cadang-cadang viroid; and coconut wilt disease – which could have a disastrous impact on the islands' ecology and environment.

171. Asked to provide more explanation on the application of the ban on palm plants, the representative of Seychelles clarified that the import prohibition had been introduced to protect Seychelles endemic palm plants as an SPS measure under the Seychelles Agricultural Agency (SAA), in accordance with the "Plant Protection (Aleurotrochelus atratus) Regulations 2007" (notified in WT/ACC/SYC/36) under the "Plant Protection Act, 1996", which contained provisions to prevent inter-island (local) transfer/movement of palm plants within the country. The SAA had introduced this temporary ban on imports and internal movement of palm and palm products only from countries where outbreaks of lethal yellowing and panama diseases have been recorded. The purpose of this measure was to protect Seychelles' domestic plant life. The domestic legislation took into account the relevant provisions of the SPS Agreement, recognising the legitimacy of measures taken in accordance with international standards, guidelines and recommendations, in this case the IPPC and based on science.

172. Asked to provide further clarifications with respect to the legitimacy of the bans imposed on hide skins, fur skins and palm plants, the representative of Seychelles replied that the importation of hide skins, fur skins and palm plants continued to pose a serious SPS risk to the country. According to a 2012 national pest survey of various palm species in the country, diseases such as '*lethal yellowing phytoplasma disease*' and '*cadang cadang diseases*' did not exist in Seychelles. He stated that the bans on SPS-related products had been revisited as part of the ongoing review of all domestic SPS-related legislation in order to ensure WTO conformity. As a result of the review, and taking account of Members' concerns, the Government of Seychelles decided that all SPS-related products would be moved from the prohibited to the restricted list, contained in [Table 7\(b\)](#) of Annex 2, with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. The new SPS-related legislation would incorporate the requirements for scientific evidence and risk analysis, based on existing international standards, such as by the OIE and the IPPC respectively, to decide whether entry for the products could be granted. For more information on SPS-related legislation, see "Sanitary and phytosanitary measures".

173. Some Members expressed concerns with regard to the import ban on vehicle and automotive bodies for safety purposes, and asked whether a less trade-restrictive approach, such as the introduction of domestic standards and testing procedures for these goods, had been considered.

174. The representative of Seychelles acknowledged Members' concerns but said that his Government considered this ban had been necessary for safety and environmental purposes, as well as to avoid the disposal of used automotive bodies in Seychelles, which the Government did not encourage for environmental and safety reasons. In further updates, he noted that the ban on importation of vehicle and automotive bodies had been reviewed. As a result of the review, these goods would be moved from the prohibited to the restricted list with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

175. Some Members continued to express concerns with regard to the import ban on left-hand vehicles for safety purposes, and asked Seychelles to consider a less trade-restrictive approach.

176. The representative of Seychelles said that the ban on left-hand drive vehicles had been reviewed. As a result, he stated that the ban would be revoked and left-hand drive vehicles would be moved to the restricted list, whereby imports would be subject to an import licence (referred to as "import permit" under national legislation), with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. He added that a completed questionnaire on import licensing procedures, based on these provisions, was contained in document WT/ACC/SYC/14/Rev.2.

177. The representative of Seychelles confirmed that the exhaustive list of restricted and prohibited goods subject to an import licence requirement, were contained in [Table 7\(a\)](#) and [Table 7\(b\)](#) of Annex 2. These lists were extracted from the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*.

- *Licensing system*

178. The representative of Seychelles said that, pursuant to the "Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009", a number of goods (as listed in [Table 7\(b\)](#) in Annex 2) were considered to be "restricted" for health, safety, and national security reasons and to ensure conformity with technical regulations and sanitary and phytosanitary regulations in Seychelles. An importer intending to import these goods was required to apply for an import licence (referred to as "import permit" under national legislation) from relevant Ministries and Departments or Government Agencies. The Import and Export Division of the Ministry of Finance, Trade and Investment acted as a one-stop shop for processing import licence applications and as a facilitator throughout the entire process. The Import and Export Division would facilitate the process in cases where further approval was required from line Ministries (i.e. SPS certificate requirements, etc.). For example, as per [Table 7\(b\)](#), importation of animals and animal by-products not treated, carrying SPS risk, would be evaluated by the Ministry responsible for Environment and the Ministry responsible for Natural Resources. The evaluations would comprise due diligence risk assessments based on science and international standards. The "Trades Tax (Imports) (Prohibited and Restricted Goods) had been repealed and replaced by the "Customs Management (Prohibited and Restricted Goods) Regulations, 2014" (notified in WT/ACC/SYC/57) - under the "Customs Management Act 2011" (see also [Table 11](#) in Annex 2, and paragraphs 13 and 14). In further updates, he that the "Customs Management (Prohibited and Restricted Goods) Regulations, 2014" would be amended with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. He confirmed that this implementing regulation, when enacted, would ensure full conformity with WTO provisions.

179. The representative of Seychelles said that importers had to apply for an import licence, for each category of restricted goods (see [Table 7\(b\)](#) in Annex 2) – imported for both commercial and private purposes. This import licence was valid for a period of up to 1 year, except for import licenses for meat and plant products, which were valid for a period of up to six months (provided that they were sourced from a single supplier and origin). Import licenses for medicinal products were also valid for a period of up to 6 months. In accordance with the "Customs Management (Prohibited and Restricted Goods) Regulation, 2014" (notified in WT/ACC/SYC/57), importers and domestic producers both required one import licence per category of restricted goods (and a business activity licence, if the goods were destined for commercial purposes. In further updates, he added that the "Customs Management (Prohibited and Restricted Goods) Regulation, 2014" would be amended with the enactment of the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014". This regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. For detailed information on SLA business activity licenses, which were issued for specific activities related to trade, and were not related to the import or export of a specific good, see "Trading Rights".

180. In response to a specific question regarding Seychelles' compliance with WTO national treatment provisions, the representative of Seychelles replied that Seychelles' import licence requirement was in line with Article III of the GATT 1994 because domestic production was subject to frequent internal controls and sanitary inspections, which were based on the same parameters, which were considered when issuing import licenses. For example, veterinary officers were permanently stationed at the slaughter houses to ensure compliance with domestic legislation, which were based on international best practices and standards. He added that domestic manufacturers received health certificates, which had to be displayed on the business premises. The licensing requirement did not afford protection to domestic production and imported products were accorded no less favourable treatment than that accorded to like products of domestic origin. He was also of the opinion that the import requirement was in line with Article XI of the GATT 1994, as it only applied to a list of restricted goods.

181. A Member enquired whether there were 'special procedures' to ensure that the technical requirements associated with import licensing/licenses were met, the representative of Seychelles replied that all SPS measures with respect to animal and plant health were applied to protect Seychelles from animal and plant pest and diseases that currently did not exist in Seychelles. He added that while SPS concerns could be the same for both local products and imported like products, the SPS measures applied for local production were different from those applied to imports of like products. For example, phytosanitary measures applied for the import of fruit fly host commodities from areas where '*Bactrocera invadens*' was present, were not necessarily applied to local production given that Seychelles was free from '*B. invadens*'. He reconfirmed, however, that in applying any such measures to both domestic products and imported like products, Seychelles conformed with international standards.

182. In response to requests for more information on the import restrictions applicable to – plants; animals; fruits and vegetables; meat and poultry; fish; fertilizers; pharmaceuticals; plastics; wood; fuels; alcohol and tobacco; automotive equipment; telecommunications equipment; chemicals; civil aircraft; and sea-going vessels – the representative of Seychelles pointed to document WT/ACC/SYC/14 and Revisions thereof, which contained detailed information on Seychelles' import licensing procedures and their compliance with the WTO Agreement on Import Licensing Procedures.

183. A Member asked the representative of Seychelles to confirm whether the import licence requirements listed in [Table 7\(b\)](#) were automatic. A Member also enquired whether the list in [Table 7\(a\)](#) and [Table 7\(b\)](#) in Annex 2 would be expanded.

184. The representative of Seychelles replied that the import licenses required for the goods listed in Tables 7 were non-automatic. He noted that applications had to be made prior to importation, not prior to clearance, in line with Article 2(a)(iii) of the WTO Agreement on Import Licensing Procedures. In response to a specific question, he noted that importers and domestic producers (regardless, whether they held SPS certificates or not) were not automatically granted an import licence, but had to apply for an import licence separately (e.g. in some cases, Seychelles imposed restrictions on meat for the protection of human, animal and plant life or health, as prescribed by the WTO SPS Agreement). He further noted that the exhaustive list of restricted and prohibited goods subject to an import licence requirement, were contained in [Table 7\(a\)](#) and [Table 7\(b\)](#) of Annex 2.

185. In response to concerns raised by Members on Seychelles' import licensing regime for remanufactured goods, which was considered to pose a trade barrier, the representative of Seychelles replied that used or second-hand goods including remanufactured goods, were allowed to be imported or sold, unless otherwise specified in the "Customs Management (Prohibited and Restricted Goods) Regulation, 2014" (notified in WT/ACC/SYC/57) (see [Table 7\(a\)](#) – list of prohibited goods). Asked to explain the reason for the changed policy concerning used second-hand goods, including remanufactured goods, he said that his Government had recently acquired the necessary capacity to verify the authenticity of certificates and warranties issued by manufacturers to allow for such imports and sales.

186. Concerning the procedures regulating the import of pharmaceutical products, the representative of Seychelles said that importers of pharmaceutical products applied for an import licence to the Import and Export Division of the Ministry of Finance, Trade and Investment, which then sought an approval from the Ministry of Health. This process normally took two to three working days. He noted, however, that this process would become faster with the introduction of an online licence. An import licence for pharmaceutical products was required for imports destined for both commercial and private purposes. He confirmed that a person wishing to engage in the import and distribution (i.e. wholesale and retail) of pharmaceutical products for commercial purposes also had to acquire a SLA business activity licence (i.e. an import/retail/wholesale business activity licence) (see "Trading Rights").

187. In response to a specific question, the representative of Seychelles said that hospitals and clinics were not considered 'domestic producers' and were, therefore, subject to the import licence requirement when importing pharmaceutical products. Asked to clarify whether veterinary pharmaceuticals were subject to the import licensing requirement, and if so, whether a poultry production and processing facility would qualify as a 'domestic producer' and would thus not be subject to the import licensing requirement, he reaffirmed that any entity - whether an importer or

a domestic producer - that imported a product contained in the restricted list (such as veterinary pharmaceuticals) was subject to the import licensing requirement, pursuant to the "Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009", which had been repealed and replaced by the "Customs Management (Prohibited and Restricted Goods) Regulations, 2014".

188. The representative of Seychelles noted that the import of controlled drugs was administered by Seychelles' import licence system and subject to approval by the Ministry of Health.

189. Asked to describe how Seychelles' import licence requirement was in line with the WTO SPS Agreement, the representative of Seychelles replied that the import licence requirement for the goods listed in [Table 7\(b\)](#) was consistent with the WTO SPS Agreement, as it was aimed at the protection of human, animal or plant life or health. He reaffirmed that importers required only one import licence for each category of goods. He further stated that a SLA business activity licence would be required, in addition to the import licence only if the imported goods were destined for commercial purposes (i.e. retail and wholesale) (see "Trading Rights"). Goods listed in the restricted list required an import licence ("import permit"), regardless as to whether they were destined for private or commercial purposes, including imported goods by domestic producers for their production process.

190. The representative of Seychelles was of the view that Seychelles' import licence requirement was consistent with relevant provisions in the GATT 1994, in particular, Articles XX and XXI of the GATT 1994.

191. The representative of Seychelles confirmed that, from the date of accession, Seychelles would not introduce, re-introduce or apply quantitative restrictions on imports or other non-tariff measures such as licensing, quotas, prohibitions, bans and other restrictions having equivalent effect that cannot be justified under the provisions of the WTO Agreement. The legal authority of the Government of Seychelles to restrict or prohibit importation of goods into Seychelles, including that contained in the "Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations 2009" and the draft "Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations 2014", would be applied from the date of accession in conformity with the relevant requirements of the WTO Agreement, including Articles XI, XII, XIII, XVIII, XIX, XX and XXI of the GATT 1994; the Agreements on Agriculture, the Application of Sanitary and Phytosanitary Measures, Import Licensing Procedures, Safeguards, and Technical Barriers to Trade; and the Understanding on Balance-of-Payments provisions of the GATT 1994. The Working Party took note of this commitment.

- Customs valuation

192. The representative of Seychelles said that the "Trades Tax Regulations 1997" provided for the Brussels Definition of Value. He noted that the new "Customs Management Act 2011", enacted in December 2011 was designed to comply with the WTO rules, in particular the Agreement on Implementation of Article VII of the GATT 1994 ("Customs Valuation Agreement"), including the Interpretative Notes. The World Customs Organization (WCO) assisted Seychelles in the drafting process of this new law. He further said that his Government was committed to fully implement the WTO Customs Valuation Agreement prior to the date of accession. The new Customs Management Act 2011 (CMA 2011) came into force in July 2012. The "Customs Management (Valuation of Goods) Regulations 2014" (notified in WT/ACC/SYC/57) - Chapter 2 of the consolidated "Customs Management Regulations, 2014" - came into effect in June 2014. Specifically, the "Customs Management (Valuation of Goods) Regulations 2014" was an implementing regulation under the CMA 2011, covering customs valuation. The Interpretative Notes were referenced in this Regulation, and had been also fully incorporated as Schedule 2 of the consolidated "Customs Management Regulations, 2014". A completed questionnaire on the implementation and administration of the Customs Valuation Agreement, based on the provisions of Seychelles' newly enacted legislation, is provided in document WT/ACC/SYC/15 and its Revisions. He added that building capacity in the area of customs valuation, specifically, with regard to the training of customs officers, would remain an on-going process.

193. The representative of Seychelles stated that Article 1.2(a) and 1.2(c) of the Customs Valuation Agreement was fully incorporated in Chapter 2, Section 6 of the "Customs Management

Regulations 2014". He further stated that Articles 2 and 3 of the Customs Valuation Agreement have been fully reflected in Sections 9 and 10 of the same Regulation.

194. Asked to identify, in Seychelles' legislation, the specific provisions that provide for sequential application of the valuation methods as stipulated by the Customs Valuation Agreement, the representative of Seychelles stated that sequential application of the valuation methods was fully reflected in the "Customs Management Regulations 2014". More specifically, in: Section 5 (price actually paid or payable); Section 9 (value of identical goods); Section 10 (value of similar goods); Section 11 (application of valuation method in reverse order); Section 12 (deductive value); Section 13 (computed value); and Section 14 (fall-back method).

195. In response to a specific question, the representative of Seychelles replied that the time when the shipment entered the territorial water of Seychelles established the time of importation, and the rate of duty applicable to a particular import was established at the time the declaration was accepted by customs. He noted that the imported goods had to be imported first, before a rate of duty could be established.

196. Article 9 of the Customs Valuation Agreement was implemented pursuant to Seychelles' "Customs Management Regulations, 2014". It provided that where factors used to determine the customs value of goods were expressed in a currency other than the Seychelles Rupee, the applicable exchange rate would be established by the competent authorities of Seychelles, at the time of importation. A Member asked Seychelles to identify the competent authority that would establish the exchange rate. In response, he said that the Seychelles Revenue Commission (SRC) was the competent authority. He added that the exchange rate was based on the daily indicative rates, as published by the Central Bank of Seychelles (CBS).

197. A Member noted that Seychelles' existing customs valuation legislation did not provide for the right of appeal, as required by Article 11 of the Customs Valuation Agreement. Asked to confirm that this provision would be incorporated into Seychelles' new customs valuation legislation, the representative of Seychelles replied that currently such appeal mechanisms were available under the "Trades Tax Regulations 1997" and Sections 15 to 19 and Sections 70 to 79 of the "Revenue Administration Act 2009" (RAA 2009). He added that the "Customs Management Regulations, 2014", enacted in June 2014, contained appeal procedures against administrative decisions, in accordance with Article 11 of the Customs Valuation Agreement.

198. Under the previous system, Regulation 188 of the "Trades Tax Regulation 1997" provided for two scenarios in which the customs value could be challenged, namely: (i) if it appeared that the goods subject to tax were not valued according to their value at the time and place of importation, the Comptroller assessed the value of these goods; (ii) in case of a dispute, the goods were examined by two competent persons – appointed by the Comptroller, and the other by the importer. Before starting the inquiry, these two persons selected an umpire, and declared the true value of the goods at the time and place of importation, under oath before the Comptroller. The true value of the goods referred to the actual value paid for the good. There were no additional parameters or instructions for the competent persons to establish the true value of the goods, other than the supporting evidence. While awaiting the finalization of the outcome of the dispute, the goods were either held or released upon payment of a deposit. If no agreement was reached, the decision of the umpire would be final. This decision could be appealed in court. Under the new system (pursuant to the "Customs Management Regulations 2014"), a person not satisfied with the ruling of the Assistant Commissioner of Customs could make an initial appeal to the Revenue Commission of Customs in accordance with Section 32 of the CMA 2011. Subsequently, a person could further appeal to the Revenue Tribunal, set up under the "Revenue Administration Act 2009". Having exhausted these appeal mechanisms, the person could proceed to appeal through the Judicial Authority, as a last resort.

199. In response to a specific question relating to "the umpire", the representative of Seychelles said that Regulation 188 of the "Trades Tax Regulation 1997" (notified in WT/ACC/SYC/9/Add.1) was redundant. He added that Regulation 188 had been repealed, with the implementation of the "Customs Management Regulations, 2014". Under the new system, the appeals system for the purpose of customs valuation was governed by Sections 70 to 79 of the "Revenue Administration Act 2009" (RAA 2009) and Section 32 of the "Customs Management Regulations 2014", ensuring full conformity with the Customs Valuation Agreement.

200. A Member sought confirmation from Seychelles regarding the provisions on appeals, contained in the "Customs Management (Valuation of Goods) Regulations, 2014". The provisions stipulated that the final decision by the Commissioner, providing explanations, would be conveyed in writing to the appellant. The Member also sought confirmation that the customs regulation would provide for the right of appeal without penalty, and enquired whether the appellant would be informed of the rights of further appeal, beyond the administrative procedure, in accordance with Article 11 of the Customs Valuation Agreement.

201. The representative of Seychelles confirmed that in accordance with the "Customs Management (Valuation of Goods) Regulations, 2014", the reasons for the Commissioner's decision would be provided to the appellant in writing. He further confirmed that Section 32 of the "Customs Management Act 2011" provided for the right of appeal without penalty and was in compliance with Article 11 of the Customs Valuation Agreement by stipulating that the appellant had to be informed of the right of further appeal.

202. Asked to clarify the legal basis for establishing 'separate simplified rules' for valuing perishable goods as incorporated in paragraph 5 of the first draft version of the customs regulations, the representative of Seychelles replied that this provision had been deleted in the updated and adopted "Customs Management Regulations, 2014".

203. A Member asked Seychelles to clarify to which public authorities confidential information could be disclosed and for what purposes. In response, the representative of Seychelles said that, pursuant to the "Customs Management Act 2011", such public authorities were the Seychelles' National Bureau of Statistics and the Judiciary. He noted that confidential information could be disclosed to these authorities, for statistical purposes or in the context of judicial proceedings.

204. Several Members asked Seychelles to identify where in its legislation it had incorporated Article 12 (publication), Article 14 (Interpretative Notes) and paragraph 7 of Annex III of the Customs Valuation Agreement.

205. The representative of Seychelles replied that Article 12 of the Customs Valuation Agreement had been fully reflected in Article 86(3) of the 1993 Constitution. Paragraph 7 of Annex III of the Customs Valuation Agreement had been fully incorporated into Section 5 of the "Customs Management Regulations 2014". Article 14 and Annex I - i.e. the Interpretative Notes of the Customs Valuation Agreement - had been fully incorporated into Schedule 2 of the consolidated "Customs Management Regulations, 2014".

206. The representative of Seychelles confirmed that, from the date of accession, its customs valuation laws, regulations and practices, including those to prevent under-valuation of goods, would be in conformity with the WTO Agreement. He also confirmed that Seychelles would fully apply the WTO provisions concerning customs valuation, including Article I of the GATT 1994, the WTO Agreement on Implementation of Article VII of GATT 1994 and Annex I (Interpretative Notes). Accordingly, from the date of accession to the WTO, Seychelles would:

- not use any form of minimum value, such as reference prices or fixed valuation schedules for customs valuation of goods.
- ensure that in the event that its customs service could not determine the proper customs value or disputed the transaction value offered, it would release the goods subject to the posting of a bond or other security for the maximum amount of the customs duties that could be owed, as provided for in the Agreement.
- in determining the value of imports, would apply the provisions of paragraph 2 of Decision No. 4.1 of the Committee "On Valuation of Carrier Media Bearing Software for Data Processing Equipment" (providing that valuation of software was based on the value of the media) and Decision No. 3.1 "On the Treatment of Interest Charges in Customs Value of Imported Goods".

The Working Party took note of these commitments.

- **Rules of origin**

207. The representative of Seychelles said that Seychelles did not, at the present time, apply rules of origin to non-preferential imports. Certificates of Origin were provided for exports upon request, and the fee amounted to SR100. These certificates were issued by the Customs division of the Seychelles Revenue Commission (SRC), in accordance with the "Revenue Administration Act 2009" (notified in WT/ACC/SYC/35). He added that, following completion of the reform process, a reform strategy had been developed to ensure that Seychelles would apply the WTO Agreement on Rules of Origin from the date of accession. The strategy included a capacity-building process that was still under way. As a result of the reform process, the "Customs Management (Origin of Goods) Regulations, 2013" had been adopted in January 2014 (notified in WT/ACC/SYC/48). Seychelles' goal was that, from the date of accession, all relevant legislation would be in conformity with the provisions of the WTO Agreement on Rules of Origin, including with regard to non-preferential rules of origin.

208. In response to a specific question, the representative of Seychelles confirmed that Seychelles applied rules of origin to its preferential trade under Free Trade Agreements (FTAs) and other regional trade agreements, for instance, in the context of the iEPA or the COMESA FTA, based on the rules of origin contained in those agreements.

209. The representative of Seychelles stated that Seychelles was prepared to apply the provisions of the WTO Agreement on Rules of Origin and would provide both legal authority and practical methods to accomplish this from the date of accession to the WTO. He noted that the relevant provisions had been incorporated in the "Customs Management (Origin of Goods) Regulations 2013" (notified in WT/ACC/SYC/48).

210. The representative of Seychelles confirmed that certificates of origin for imports would be required for preferential purposes only, and would not be necessary for MFN treatment. He further confirmed that, from the date of accession, Seychelles' preferential and non-preferential rules of origin would fully comply with the WTO Agreement on Rules of Origin, including the requirements of Article 2(h) and Annex II, paragraph 3(d) of the Agreement, which required provision of an assessment of the origin of the import, upon request of an exporter, importer or any person with a justifiable cause. He also confirmed that an assessment shall be issued as soon as possible, but no later than 150 days after the request for such an assessment, provided that all necessary elements had been submitted and any such assessment would remain valid for three years. The Working Party took note of these commitments.

- **Other customs formalities**

211. The representative of Seychelles said that Seychelles was a member of the World Customs Organization (WCO). He added that Seychelles' customs formalities were based on the principles of the International Convention on the simplification and harmonization of Customs procedures (the Kyoto Convention). He noted, however, that Seychelles was not yet a signatory to the Kyoto Convention. He further added that Seychelles' customs reform was part of the IMF Stand-by Arrangement.

212. In response to a specific question, the representative of Seychelles said that there was an authentication or legalization requirement of customs documents prior to customs clearance. He added that documents authenticated by the Customs Department were mostly Certificates of Origin. However, this was not required for all importations but only in the event that Customs required to check further the accuracy and authenticity of documents submitted. This was done upon clearance of the goods. Import licenses were not authenticated by the Customs Department but rather by other relevant authorities as per [Table 7\(b\)](#). He added that the Customs division within the Seychelles Revenue Commission (SRC) held the sole authority for the authentication or legalisation of customs documents prior to customs clearance. This applied to both imports and exports. No fees applied for the authentication or legalization of customs documents.

- Preshipment inspection

213. The representative of Seychelles said that Seychelles did not maintain a preshipment inspection regime.

214. The representative of Seychelles noted, however, that if Seychelles would enter a contract with a preshipment inspection firm to assist the implementation of customs procedures in future, the Government of Seychelles would ensure that the operations of such firm(s) were consistent with the relevant WTO Agreements, including Article VIII of the GATT 1994, the Agreement on Preshipment Inspection and the Agreement on the Implementation of Article VII of the GATT 1994.

215. The representative of Seychelles stated that if preshipment inspection requirements were introduced, they would be temporary and in conformity with the requirements of the Agreement on Preshipment Inspection and other WTO relevant Agreements. Seychelles would take full responsibility to ensure that such enterprises operating on its behalf complied with the provisions of WTO Agreements including the Agreements on Technical Barriers to Trade, the Application of Sanitary and Phytosanitary Measures, Import Licensing Procedures, the Implementation of Article VII, and Rules of Origin. The establishment of charges and fees would be consistent with Article VIII of the GATT 1994 and Seychelles would ensure that the due process and transparency requirements of the WTO Agreements, in particular Article X of the GATT 1994 would be applied. Decisions by such firms could be appealed by importers in the same way as administrative decisions taken by the Government of Seychelles. The Working Party took note of these commitments.

- Anti-dumping, countervailing duties, safeguard regimes

216. The representative of Seychelles said that currently Seychelles had no statutory provisions for anti-dumping duties, countervailing duties, or safeguard measures. He noted, however, that if Seychelles introduced such statutory provisions in the future, any anti-dumping, countervailing duties and safeguard measures applied would be fully compliant with the WTO Agreements.

217. The representative of Seychelles confirmed that Seychelles, from the date of accession, would not apply any anti-dumping, countervailing or safeguard measures until it had implemented and notified appropriate laws in conformity with the provisions of the WTO Agreements on these matters. Seychelles would ensure the full conformity of any such legislation with the relevant WTO provisions, including Articles VI and XIX of the GATT 1994 and the Agreement on the Implementation of Article VI, the Agreement on Subsidies and Countervailing Measures and the Agreement on Safeguards. After such legislation was implemented and notified, Seychelles would only apply any anti-dumping duties, countervailing duties and safeguard measures in full conformity with the relevant WTO provisions. The Working Party took note of these commitments.

B. EXPORT REGULATIONS

- Customs tariffs, fees and charges for services rendered, application of internal taxes to exports

218. The representative of Seychelles said that under Seychelles' current export permit regime, no export taxes were levied. He noted that export permits were issued free of charge and were therefore not used as a means to levy export taxes.

219. In response to a specific question, the representative of Seychelles confirmed that Seychelles' export regime had been reviewed with a view of modernizing the existing export permit system and ensuring its full conformity with the relevant provisions of the WTO Agreements. As a result of the review, his Government had decided to adopt an implementing regulation, i.e. the "Customs Management (Export Permit) Regulations 2014" (draft notified in WT/ACC/SYC/59) under the "Customs Management Act 2011", which would implement and govern the new export permit regime. Under the new export permit system, pursuant to the "Customs Management (Export Permit) Regulations 2014", when enacted, the issuance and renewal of export permits would remain free of charge. He noted, however, that his Government reserved the right to introduce fees in the future, which - if introduced - would be based on the

cost for the services rendered, in full conformity with the relevant provisions of the WTO Agreements.

220. The representative of Seychelles confirmed that from the date of accession, Seychelles would apply all fees and charges for services rendered to exports in accordance with WTO Agreements, in particular Articles VIII:1(a), XI:1 and III:2 and 4 of the GATT 1994. The Working Party took note of this commitment.

- Export restrictions

221. The representative of Seychelles said that currently Seychelles did not impose any export quotas.

222. The representative of Seychelles further said that although there was no export/business licence requirement, as exportation was considered to be a non-licensable activity; all goods destined for export were, however, subject to an export permit requirement. These permits were issued by the Import and Export Division under the Ministry of Finance, Trade and Investment. He added that all natural and legal persons, exporting either for commercial purposes or personal use, could be granted an export permit. These permits were automatic, as long as the concerned good(s) did not contravene any domestic law or international conventions that Seychelles was a party to. In his view, this requirement facilitated the collection of statistical export data and ensured that goods met basic requirements. This requirement was meant to prevent the illegal export of prohibited and restricted goods.

223. With regard to the collection of statistical data, the representative of Seychelles noted that the introduction of the updated ASYCUDA system and the online permit system would reduce the number of goods requiring an export permit.

224. Asked to clarify how the introduction of the updated ASYCUDA system and online permit system reduced the number of goods subject to the export permit requirement, the representative of Seychelles said that under the ASYCUDA system, data was captured electronically, which reduced the need for export permits. Stakeholder consultations had shown that a number of products would remain subject to an export permit requirement due to sanitary, phytosanitary, security and environmental reasons.

225. Several Members expressed concerns regarding Seychelles' existing export regime and asked Seychelles to eliminate the export permit requirement for all exports by introducing a more selective programme in line with WTO rules.

226. The representative of Seychelles said that Seychelles' export regime had been reviewed with a view to making it less trade restrictive. This process had included stakeholder consultations and a legislative review. The review process had taken longer than initially envisaged but had been completed. As a result of the review, his Government had decided that the export permit regime would not be modified through amendments to existing Acts, but through the enactment of implementing regulations.

227. Initially, the Government of Seychelles had planned to adopt the following implementing regulations: draft "Environment Protection (Export Permit) Regulations, 2014"; the draft "Food (Export Permit) Regulations, 2014"; draft "Public Health (Export Permit) Regulations, 2014"; draft "Road Transport (Export Permit) Regulations, 2014"; and "Export of Fishery Products Act, 1996" - to govern the new export permit regime, including the online export permit system. In further updates, the representative of Seychelles noted, however, that his Government had decided, for ease of implementation, to adopt one consolidated set of "Customs Management (Export Permit) Regulations 2014", which would govern the new export permit regime, including the online system. The consolidated set of regulations were expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. The draft "Customs Management (Export Permit) Regulations 2014" was notified in: WT/ACC/SYC/59. For more information see the revised Action Plan in [Table 15](#) in Annex 2.

228. Asked to clarify whether the list of restricted and prohibited products in [Table 7\(a\)](#) and [Table 7\(b\)](#) only applied to imports or also to exports, the representative of Seychelles replied that

this list applied to imports only, as currently all goods destined for exportation were subject to an export permit requirement. He noted, however, that under the planned, new export permit regime, only a limited list of goods would be subject to an export permit requirement.

229. The representative of Seychelles said that the indicative list of goods subject to export permit requirements included:

GOODS	HS CODE	DESCRIPTION OF GOODS	APPROVAL AUTHORITY
Miscellaneous chemical products	9907.0000 Sub-Heading 38.08 Chapters 28 to 30	1. Human Remains – embalmed 2. Ashes of cremated human body 3. Human tissues including blood and blood products 4. Biological samples; from laboratories for research or diagnostic purposes 5. Pesticides; re-export of banned products that was brought in illegally or other products being re-exported for appropriate disposal or of substandard quality 6. Medicines; re-exports for the same reasons as (5.) above 7. Any other medical or related products that may appear on the market and judged by the authority responsible for public health to require export permit.	Ministry of Health
	Sub-Headings 38.25. 39.15. 40.04. 40.17 43.01 to 44.05 05.07 to 05.08	1. Waste and products derived from waste; includes garbage, refuse, sludge, construction debris and other discarded substances resulting from industrial and commercial operations or from domestic, individual and community activity 2. Hazardous waste 3. Products of concern to the environment ; products that may display certain characteristics which may be harmful to the environment, includes re-export and product recall , and materials that may contain biological risk (e.g. soil) 4. CITES products 5. Palm plants 6. Corals and shells	Ministry of Environment and Energy
		Genetically modified organisms	Ministry of Natural Resources
Live Plants and plant products	Sub-Heading 06.01 to 06.04	Live trees and other plants; bulbs roots and the like; cut flowers and ornamental foliage	Seychelles Agricultural Agency
Live animals; Animal Products	Chapter 1	Live Animals	
Fish and Fisheries Product	Chapter 03 1604.1100 to 1605.9090	Fish and crustaceans, molluscs and other aquatic invertebrates Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.	Seychelles Fishing Authority
Motor Vehicles	Chapter 87	Vehicles other than railway or tramway rolling - stock and parts and accessories thereof	Ministry of Home Affairs and Transport

The approval authorities, as listed in the above table, establish the specific requirements for the approval of an export permit, taking into account the risks and particularities associated with the product in question. He further noted that should there be any further changes to the above list, these would be included in the final list, which would be incorporated in the "Customs Management (Export Permit) Regulations 2014". This Regulation was expected to be adopted by October 2014, but no later than the final Working Party meeting, at which this Report would be adopted, *ad referendum*. A copy of the draft "Customs Management (Export Permit) Regulations 2014" had been notified in WT/ACC/SYC/59.

230. A Member sought confirmation that, from the date of accession, the new export permit system would only apply to the goods listed in the "Customs Management (Export Permit) Regulations 2014", and that goods not identified in this Regulation would not be subject to the export permit requirement. In reply, the representative of Seychelles confirmed that only the products listed in this Regulation would be subject to the export permit requirement. He noted, however, that his Government reserved the right to amend the list of goods, subject to the export permit requirement, as necessary in the future, taking full account of Seychelles' commitments

undertaken in this Report and relevant provisions under the WTO Agreements, including notification requirements.

231. In response to a specific question, he noted that in the case of plants a phytosanitary certificate would need to be presented, prior to the issuance of an export permit. To obtain such a certificate, the Plant Protection Unit under the Ministry of Natural Resources would need to inspect the good(s). If the good(s) contained no pests and other organisms, which could pose a potential danger to plant, animal and human life, a certificate was granted within 24 hours. The fee for a plant certificate amounted to SR60.

232. With regard to fish and fish products, health certificates were issued using the same procedure as with the issuance of phytosanitary certificates. The responsible agency for the issuance of health certificates for fish and fish products was the Fish Inspection and Quality Control Unit (FIQCU).

233. The representative of Seychelles said that currently, "health certificates" for fish were granted for all fish products, except for those included under HS 0301.9900 (pursuant to the "Export of Fishery Products Act 1996", live fish, apart from live crustaceans, was not considered as a fishery product).

234. The procedure described in paragraph 236 applied to "health certificates" issued for non-commercial exports. Non-commercial "health certificates" were issued to individuals who transported boxes of frozen or chilled fish on ice, as part of their luggage. The amount allowed to transport was limited at 20kg. He added that the fish had to be brought to the competent Seychelles' authority, i.e. "Fish Inspection and Quality Control Unit", for inspection, before the issuance of "health certificates".

235. In the case of commercial exports, however, a different health certificate was issued. The purpose of this "health certificate" for commercial exports was to ensure compliance with international and export market requirements (e.g. requirement for production value chain); the applicable fee for both commercial and non-commercial certificates was SR50. In practice, health certificates were issued within 24 hours, if all requirements were met.

236. Asked about the procedure for the acquisition of a health certificate, the representative of Seychelles said that in order to acquire a health certificate for commercial export of consignments of food of animal origins (in Seychelles' case, primarily fish), several conditions had to be met. The first condition was that the producer had to be a company approved and listed by the competent authority (i.e. the Fish Inspection and Quality Unit (FIQCU)). In Seychelles' case, it could be a land-based processing plant, a stand-alone cold store, factory vessel or freezer vessels. The second condition was that for each consignment destined for export, the company had to submit a standard application letter to FIQCU with accompanying details of the consignment. FIQCU undertook continuous monitoring of the whole production chain from: fishing vessel, landing sites, cold stores, factories, means of transport in the form of in-depth, interim and spot-checks inspections, sampling of products and water, ice, for analysis and for compliance. Non-compliance was addressed appropriately depending on the provisions of the applicable legislation.

237. In response to a specific question, the representative of Seychelles said that "phytosanitary certificates" were different from "health certificates". Phytosanitary certificates related to plant and plant products, while "health certificates" related to animal and products of animal origins (in the case of Seychelles, primarily fish and fish products). "Health certificates" were issued for fish and fish products, and the fees charged for services rendered amounted to SR50. He added that the fees charged for services rendered for product certification were currently being reviewed by the competent Seychelles' authority. The relevant implementing regulation under the "Exports of Fisheries Products Act" would be routinely reviewed and updated to take account of any changes in the structure of the fees for health certificates. If any changes resulted, and the implementing regulations were to be updated, the Working Party would be notified before the final Working Party meeting, at which this Report would be adopted, *ad referendum*. In this context, he reaffirmed that the issuance and renewal of export permits were free of charge.

238. The representative of Seychelles reconfirmed that certificates and export permits were not issued for each individual product, but per consignment.

239. In response to a specific question, the representative of Seychelles noted while domestic manufacturers did not require "phytosanitary certificates" and "health certificates", they were subject to spot-checks by the relevant authorities, which were based on the same parameters, which were considered when issuing "phytosanitary certificates" and "health certificates" for import and export purposes.

240. The representative of Seychelles confirmed that, from the date of accession, Seychelles would apply its laws and regulations governing export measures, including prohibitions, export licensing requirements and other export control requirements, in conformity with WTO provisions including those contained in Articles XI, XVII, XX and XXI of the GATT 1994. The Working Party took note of these commitments.

- Export subsidies

241. Some Members noted that Seychelles' "Agriculture and Fisheries Incentives Act" (AFIA 2005) (notified in WT/ACC/SYC/9/Add.1) provided for subsidies other than tariff exemptions that were contingent upon export performance or use of local materials, which appeared to meet the criteria of Article 3(a) of the WTO Agreement on Subsidies and Countervailing Measures (SCM) for prohibited export subsidies based on export promotion. According to this Act, eligible persons included: fisheries exporters and exporters of agricultural products.

242. The representative of Seychelles had previously replied that the incentives provided under the AFIA 2005 were initially planned to be eliminated in 2012. He noted, however, that following an internal review, it had been assessed that these incentives were not contingent on export performance and were not inconsistent with Article 3(a) of the WTO Agreement on Subsidies and Countervailing Measures (SCM), and would, therefore, continue to apply. For more information on the status of the incentives provided under the AFIA 2005, see "Industrial policy, including subsidies" and [Table 16](#) in Annex 2.

243. Asked to provide clarification on the scope and nature of subsidies available to these exporters including, but not limited to, how benefits were made available, the representative of Seychelles had stated that the AFIA 2005 provided fiscal concessions to eight main categories:

- farmers;
- farming entities;
- agricultural processors;
- agricultural exporters;
- fisher men;
- boat owners;
- fisheries processors; and
- fisheries exporters as defined in the AFIA 2005.

In accordance with the AFIA 2005, beneficiaries had to register with the Seychelles Agricultural Agency or the Seychelles Fishing Authority to be granted the incentives under the Act. He had confirmed that, if an exporter did not fall into one of the eight categories, he/she was not entitled to benefit from the incentives provided under the AFIA 2005.

244. In response to a specific question, the representative of Seychelles had stated that the principal concessions provided under the AFIA 2005 were on: taxes (customs duty and VAT); and importation of inputs and other materials and equipment necessary to carry out the specific business. Other benefits, such as reduced rates of business tax, were also granted. He added that producers who exported any of their products were entitled to the benefits, if they fell into one of the eight categories.

245. The representative of Seychelles had confirmed that these incentives were not contingent on export performance, with the exception of foreign exchange retention as the "Exchange Control Act (Cap 76)" enforced a restrictive foreign exchange regime. He had added that, in 2008, the Act had been repealed and replaced by the "Foreign Exchange Act, 2009", which was more regulatory

as opposed to restricting activities of persons. Thus, since 2008, none of the fiscal incentives given to exporters were contingent on export performance.

246. In further updates, the representative of Seychelles stated that taking account of Members' concerns, his Government had decided to repeal the AFIA 2005 whereby the registration requirement for fishermen and farmers was being moved to the "Fisheries Act" and the "Seychelles Agricultural Agency Act, 2009". This process was expected to be completed by October 2014. He confirmed that the benefits and incentives granted to exporters under the Act would no longer apply. He added that some of the benefits and incentives granted to fishermen and farmers under the AFIA 2005 had been transferred to the following legislation:

Fiscal benefits under AFIA 2005	Relevant section of the AFIA providing for the fiscal benefits	Introduction of the same fiscal benefits under other pieces of legislation
Business Tax	Schedule 1 Part 1 and Schedule 2 Part 1	Benefit under the "AFIA 2005" was mirrored under the "Business Tax Act 2009"
Goods and Services Tax (GST)	Schedule 1 Part 4 and Schedule 2 Part 4	The "Goods and Services Tax Act 2001" had been repealed. Note that item 22 of the First Schedule, Part 1 of the "Value Added Tax Act 2010" exempted imports for farming, fisheries and supporting activities where approval was needed from the Ministry of Natural Resources.
Trades Tax	Schedule 1 Part 4 and Schedule 2 Part 4	Certificate holders - under the "AFIA 2005" - were not included as a specific category that benefitted from concessions/exemption under the "Customs Management Act, 2011". Thus, the "AFIA 2005" was being used to grant concessions. Note that this mainly applied for concessions on importation of motor vehicles as most imports for the sector already attracted a 0% rate of customs duty.
Social Security Act	Schedule 1 Part 2 and Schedule 2 Part 2	The "Social Security Act 1983" had been repealed. Note that concessions had been transferred under the "Income and Non-Monetary Benefits Tax Act, 2010" (see Schedules 1 and 2 of the Act)
Gainful Occupation Permit (GOP)	Schedule 1 Part 3 and Schedule 2 Part 3	The quota for "Maximum Allowable Foreign Employees" (MAFE) under the "AFIA 2005" was no longer in application. The MAFE was now dealt with under the legislation governing employment and immigration. The same applied to the GOP fee and no concessionary rate of GOP is allowed.
Fuel Concessions	Schedule 2 Part 5	The tax concessions to the fisheries sector were being moved under the "Excise Tax Act, 2009". Currently, being drafted by the Attorney General's Office.

247. Some Members requested a commitment from Seychelles to eliminate all prohibited export subsidy programmes upon accession.

248. Asked to reconfirm that the "exporters' category" would not feature under any legislation providing for incentives, the representative of Seychelles confirmed that this category had not been transferred under any existing or new legislation.

249. The representative of Seychelles confirmed that, from the date of accession, Seychelles would not provide any subsidies prohibited under the WTO Agreement on Subsidies and Countervailing Measures. The Working Party took note of this commitment.

C. INTERNAL POLICIES AFFECTING FOREIGN TRADE IN GOODS

- Industrial policy, including subsidies

250. The representative of Seychelles said that a draft subsidy notification pursuant to Article 25 of the WTO Agreement on Subsidies and Countervailing Measures and Article XVI:1 of the GATT 1994 is contained in document WT/ACC/SYC/45 and its Revisions. He stated that Seychelles' tax and investment regimes had undergone a comprehensive review, which included the incentives provided by the Government. This review had been completed in 2013.

251. Previously, the "Investment Promotion Act 1994" (notified in WT/ACC/SYC/38) provided for import tariff exemptions on: (i) agricultural and marine resources investment; (ii) industrial and manufacturing investment; (iii) professional services investment; and (iv) small-scale industry

investment. Contrary to earlier statements that the IPA 1994 had been repealed by the "Tourism (Incentives) Act (TIA) 2003" and the "Agriculture and Fisheries Incentives Act (AFIA) 2005", the representative of Seychelles clarified that the IPA 1994 had actually not been repealed, but rather "made redundant" and had been superseded with the adoption of the TIA 2003 and AFIA 2005. Following the adoption of these two Acts, no new certificates were issued under IPA 1994.

252. In response to a specific question, he reaffirmed that although some "IPA 1994 certificates" remained legally valid following the adoption and enactment of the AFIA 2005 and the TIA 2003, in practice, these IPA certificates granted no fiscal incentives. At present, three such certificates still existed - with the last one expiring in 2019.

253. At present, subsidies to the industrial sectors were provided under two sets of laws, namely: the "Tourism (Incentives) Act (TIA) 2003" (notified in WT/ACC/SYC/35) and the "Agriculture and Fisheries Incentives Act (AFIA) 2005" (notified in WT/ACC/SYC/9/Add.1). A complete overview of incentives provided under the TIA 2003 and the AFIA 2005 is contained in [Table 16](#) in Annex 2. The "Agriculture and Fisheries Incentives Act (AFIA) 2005" and the "Tourism Incentives Act (TIA) 2003" had been introduced to provide fiscal incentives, specifically for the tourism, fisheries and agricultural sectors. Under the TIA 2003 and the AFIA 2005, tariff exemptions had been provided for products imported with the aim of promoting investment in the tourism and the agricultural sectors. Investment products eligible for these tariff exemptions included capital equipment and minor operating equipment, while consumable items were excluded. Under the AFIA 2005, investment products eligible for these tariff exemptions had also included protective and safety equipment.

254. The representative of Seychelles said that, although it had been established, as a result of an internal review, that the incentives provided under the AFIA 2005 were not contingent on export performance, his Government had decided to repeal the AFIA 2005 (see "Export subsidies"), taking account of Members' concerns with regard to the said Act. The Act would be repealed by October 2014. He added that the TIA 2003, and the incentives and benefits therein, continued to apply until the expiration of existing certificates - with the last one expiring in 2019, when the Act would be repealed. No new certificates were being issued under the said Act.

255. To benefit from incentives under the AFIA 2005 and the TIA 2003, while these Acts were in application, businesses had to be licensed by the Seychelles Licensing Authority (SLA) and were requested to submit relevant factsheets on their businesses to the Seychelles Revenue Commission (SRC). Applications had to be made in the prescribed forms provided under the "Tourism Incentives Act 2003" and the "Agriculture and Fisheries Incentives Act 2005". Generally, such application forms had to contain information on the products to be imported and would need to be duly signed and/or stamped by the applicant. These application forms had to be approved by an authorized officer from the Ministry of Finance, Trade and Investment.

256. In response to a specific question, the representative of Seychelles said that imported vehicles could be exempted, if importers were beneficiaries under the TIA 2003 and the AFIA 2005. He further said that exemptions in this case were limited to a concessionary rate of 50% on the applicable rate for commercial motor vehicles. He noted, however, that in practice, this type of concession had only been provided under the AFIA 2005 - to the fisheries sector for operational purposes, for example, for the transportation of necessary equipment and supplies to and from the (fishing) boat. In further updates, he added that, as indicated in paragraphs 246 and 254, the AFIA 2005 was being repealed and some of the benefits and incentives granted to fishermen and farmers under the AFIA 2005 had been transferred to other relevant legislation.

257. Asked to clarify how customs officials differentiated investment products that were exempt from the customs duty under one of the above-mentioned Acts, while these Acts were still in application, from similar products imported for distribution, the representative of Seychelles replied that the applicant had been requested to show the approved application form (as described in paragraph 255) together with the corresponding Bill of Entry. This enabled the customs officials to distinguish between the products exempted from the customs duty under one of the above-mentioned Acts and similar products imported for distribution. He added that these tariff exemptions had been stipulated in the TIA 2003 and the AFIA 2005, not in the "Trades Tax Regulations 1997".

258. Some Members asked whether export performance or local content requirements were attached to any of these benefits. In response, the representative of Seychelles said that under the AFIA 2005, eligible persons had included: fisheries exporters and exporters of agricultural products. He reaffirmed that the benefits of the TIA 2003 and the AFIA 2005 were not contingent upon export or local content requirements. However, as previously stated, taking account of Members' concerns, his Government had decided to repeal the AFIA 2005 and the TIA 2003, in line with the indicated timeline in the Legislative Action Plan, in document: WT/ACC/SYC/17/Rev.4.

259. With regard to trade in fish, the representative of Seychelles said that fishermen engaged in artisanal fishing were not required to pay business tax (on profits) or customs duty (previously, trades tax) on fuel. However, boat owners, fish processors and exporters of fish products were liable to pay business tax. He noted that the customs duty exemption on fuel was based on a flat rate per litre, consumed per trip. He further said that Seychelles did not maintain, nor did it plan to introduce, subsidies tied to the production volume or export volume of fish. He said that, from the date of accession, Seychelles would only apply tariff measures and other measures, which were in conformity to WTO rules, in order to pursue policy goals in this sector.

260. Asked to clarify the extent to which Seychelles' local fishery catch was sold on the domestic market for local consumption and how much of it was sold to Seychelles-based fish processors, including the Indian Ocean Tuna (IOT) Ltd, the representative of Seychelles replied that the local fishery catch was based on artisanal and semi-industrial methods. It was primarily consumed by the domestic market, including hotels, restaurants and individuals. Approximately 2% of this catch was processed and exported. With respect to the IOT Ltd specifically, he noted that the tuna processed by this enterprise was currently not entitled to the benefits under the AFIA 2005. There were two reasons for this: i) the tuna was caught by larger vessels owned by companies, which were not registered in Seychelles; and ii) the tuna was not caught on the basis of artisanal or semi-industrial methods.

261. Members requested Seychelles to undertake a commitment that all prohibited export subsidies would be eliminated from the date of accession. In response, the representative of Seychelles stated that currently Seychelles did not have any export subsidies in place; and that, from the date of accession, Seychelles would not provide any subsidies prohibited under the WTO Agreement on Subsidies and Countervailing Measures. He reaffirmed that, as indicated in paragraphs 246 and 254, his Government had decided to repeal the AFIA 2005 taking account of Members' concerns with regard to said Act. This process was expected to be completed by October 2014. He confirmed that the benefits and incentives granted to exporters under this Act would no longer apply. He further confirmed that some of the benefits and incentives granted to fishermen and farmers under the AFIA 2005 had been transferred to other legislation (see paragraph 246, "Export subsidies"). He also re-confirmed that no new certificates were being issued under the TIA 2003 and that this Act would be repealed upon the expiration of all existing certificates - the last certificate was due to expire in 2019.

262. The representative of Seychelles confirmed that, from the date of accession, Seychelles would not maintain subsidies which met the definition of a prohibited subsidy, within the meaning of Article 3 of the WTO Agreement on Subsidies and Countervailing Measures. Further, he confirmed that any subsidy programme in place or established after accession within the territory of Seychelles would be administered in conformity with the WTO Agreement on Subsidies and Countervailing Measures. In addition, Seychelles would provide a subsidy notification to the Committee on Subsidies and Countervailing Measures in accordance with Article 25 of the Agreement upon entry into force of Seychelles' Protocol of Accession. He also confirmed that Seychelles would not invoke any of the provisions of Articles 27 and 28 of the WTO Agreement on Subsidies and Countervailing Measures. The Working Party took note of these commitments.

- Technical barriers to trade, standards and certification

263. Previously, the TBT regime was governed by the following legislation: the Seychelles Bureau of Standards Act 1987 (notified in WT/ACC/SYC/22); the Food Act 1987 (notified in WT/ACC/SYC/4); the Environment Protection Act (notified in WT/ACC/SYC/9/Add.1); and the Public Health Act 1960 (notified in WT/ACC/SYC/9/Add.1) and their subsequent amendments and implementing regulations. The representative of Seychelles noted, however, that this old TBT regime was undergoing a complete overhaul with a view to bringing it into full conformity with the requirements of the Agreement on Technical Barriers to Trade ("TBT Agreement"). One of the

core elements of this TBT reform process was the review of the TBT legislative framework. This legislative review was completed in early 2014. As a result, the "Seychelles Bureau of Standards Act (SBS), 2014" was enacted in March 2014 (notified in WT/ACC/SYC/52), which repealed and replaced the "Seychelles Bureau of Standards Act, 1987". Other related legislation had also been reviewed and new legislation had been drafted and enacted to ensure compliance with WTO rules. Such legislation included: the "Food Act, 2014"; the "Environment Protection Act, 1995"; and the "Public Health Act, 1960". A checklist of illustrative TBT issues is available in document WT/ACC/SYC/29 and its Revision; and a TBT-specific action plan in [Table 14](#) of Annex 2, detailing the ongoing reforms in this area. The Legislative Action Plan (document WT/ACC/SYC/17 and its Revisions) also listed enacted or pending legislation relevant to the TBT Agreement. Further TBT-relevant legislation is enumerated in [Table 9](#) in Annex 2.

264. The representative of Seychelles said that, as part of the on-going TBT-related reforms, a "Policy on National Framework on Technical Regulations and Conformity Assessment Procedures" had been adopted by the Cabinet of Ministers (as notified in document WT/ACC/SYC/54). Its purpose was to identify and set up mechanisms and related principles for the implementation of good regulatory practices in order to guide and assist Ministries and relevant regulatory agencies in the process of preparing, adopting and applying technical regulations and conformity assessment procedures with respect to products, processes, or production methods. This was aimed at ensuring the effective implementation of the provisions of the TBT Agreement.

265. The representative of Seychelles stated that the "Seychelles Bureau of Standards Act, 2014" ensured full compliance with the TBT Agreement. He added that his Government used relevant international standards, where they existed, as basis for drafting new technical regulations and conformity assessment procedures. In case no international standards existed, or the content of a technical regulation or the conformity assessment procedure was not based on international standards, he confirmed that Seychelles would submit a notification of the draft technical regulation and conformity assessment procedures to the WTO, adhering to the agreed notification timeline stipulated by the WTO TBT Committee. This notification would be submitted by Seychelles' Government Notification Authority, namely the Trade Division in the Ministry of Finance, Trade and Investment.

266. In accordance with the "Seychelles Bureau of Standards Act, 2014", the Seychelles Bureau of Standards (SBS) provided a selected number of standardization and conformity assessment services to industries and authorities. The conformity assessment services consisted of the following: sampling; testing; calibration; inspection; certification; supplier's declaration of conformity; mutual recognition of results; and making appropriate use of international standards for sampling.

267. The representative of Seychelles said that TBT-related legislation followed provisions set by international standard-setting bodies. He added that the standard-setting bodies of Seychelles pursued policies in accordance with international standards, as developed by but not limited to: the International Organization for Standardization (ISO); the International Electro-technical Commission (IEC); the Codex Alimentarius; the International Telecommunication Union (ITU); the International Organization for Legal Metrology (OIML); and the International Bureau for Weights and Measures (BIPM), to which Seychelles was party.

268. The representative of Seychelles stated that his Government also recognized international standards, as developed by but not limited to: the United Nations Economic Commission for Europe (UNECE); the American National Standards Institute (ANSI); American Society for Testing and Materials (ASTM); National Institute for Standards and Technology (NIST); the Association for the Advancement of Medical Instrumentation; and the European Committee for Standardization (CEN). Seychelles also recognized standards, which were harmonized at the regional level, for example, by the SADC; the COMESA; the ARSO; and the Tripartite (SADC, COMESA, EAC).

269. Previously, Members raised concerns that Seychelles' TBT-related regulations did not provide for a non-discriminatory and cost-based fee structure. In response, the representative of Seychelles stated that Section 4(n) of the "Seychelles Bureau of Standards Act, 2014" and the "Policy on National Framework on Technical Regulations and Conformity Assessment Procedures" provided for a non-discriminatory and cost-based fee structure.

270. The representative of Seychelles said that as a result of the domestic policy review and related consultations, his Government decided to draft and implement technical regulations (TRs) under the "Seychelles Bureau of Standards Act, 2014", rather than introducing mandatory standards. Section 34(1) of the "Seychelles Bureau of Standards Act, 2014" provided the legal basis authorizing the SBS to draft additional technical regulations, as necessary. TRs were considered to better address the issue of non-discriminatory rules relating to the treatment of domestically-produced and imported goods. The objective of the TRs was to ensure non-discrimination by applying more transparent measures on specific products, covering both domestically-produced and imported goods. He added that Seychelles had adopted the "National Policy on Technical Regulations and Conformity Assessment Procedures" to take account of Members' concerns and to ensure full compliance with the WTO TBT Agreement. This policy provided the framework for technical regulations under the competent Government departments (for a list of TBT-relevant legislation and regulatory agencies, see [Table 9](#) in Annex 2).

271. Section 4(n) of the "Seychelles Bureau of Standards Act, 2014" and the "Policy on National Framework on Technical Regulations and Conformity Assessment Procedures" provided for non-discriminatory conformity assessment, in order to ensure consistency with technical regulations. The SBS applied the conformity assessment procedures, guides and standards, as adopted by the ISO Committee on Conformity Assessment (ISO CASCO). The SBS, therefore, recognized all conformity assessment service providers accredited in accordance with the international standards adopted by ISO CASCO.

272. Applicable fees for conformity assessment were currently available in brochures published for the testing laboratories of the SBS, which were available on the SBS website. The link to these fees on the SBS website is: <http://www.sbs.sc>. The fee for the Product Certification Mark Scheme was available in the "Seychelles Bureau of Standards (Standard Marks) Regulations 1993" (notified in WT/ACC/SYC/42), while the fee for the National Quality System Certification Scheme was available in the "Seychelles Bureau of Standards (National Quality System Certification Scheme) Regulations, 2002" (notified in WT/ACC/SYC/42).

273. The representative of Seychelles said that the "Seychelles Bureau of Standards (SBS) Act, 2014" contained a complete list of applicable fees. Section 4(h) of the SBS Act 2014 stipulated that one of the functions of the bureau would be to "levy such fees and charges for the performance of its functions as may be prescribed". Under Section 34(1) of the SBS Act 2014, it stated that the "Minister may make regulations for carrying out into effect the purpose and provision of this Act." Section 34(2) stipulated that "without prejudice to the generality of subsection (1), regulations may provide for (...) (c) Fees."

274. The representative of Seychelles further noted that conformity assessment for "restricted goods" was undertaken by the responsible regulatory agencies. The agencies were specified in the "Customs Management (Prohibited and Restricted) Regulations, 2014", which repealed and replaced the "Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009" (see also [Table 11](#) in Annex 2). He added that conformity assessment procedures were specified in the applicable technical regulations, as well as in other policy documents prepared by the regulatory authority that was responsible for the restricted goods. For example, refrigerants gas imported for use in refrigerators and air conditioners was governed by the "Environment Protection (Ozone) Regulations, 2010".

275. Concerning Mutual Recognition Agreements, the representative of Seychelles noted that such agreements would be discussed and agreed upon with WTO Members bilaterally taking into consideration Article 6 of the TBT Agreement.

276. With regard to transparency, the representative of Seychelles said that all standards were published in the national newspaper and on the SBS website (<http://www.sbs.sc>). Before adopting a standard, the SBS accorded interested parties at least 60 days for the submission of any comments, in accordance with the Code of Good Practice for the Preparation, Adoption and Application of Standards contained in Annex 3 of the TBT Agreement. He further reconfirmed that pursuant to Section 4(n) of the "Seychelles Bureau of Standards Act, 2014", conformity assessment procedures were specified in the applicable technical regulations.

277. The representative of Seychelles said that the "Food Act, 2014" (notified in WT/ACC/SYC/53) contained provisions for food safety and human health. The Act comprised a comprehensive set of provisions, which regulated: any food harmful to human health; the sale of poisonous or unwholesome food; deception of character, nature, composition and quality of food (including clear labelling, packaging or advertisements); sanitation in premises where food was being prepared (including restaurants, slaughter houses). The Act also regulated the importation of foods, with a focus on labelling.

278. The representative of Seychelles added that the "Environment Protection Act, 1994" provided for the protection, preservation and improvement of the environment, and the control of hazards to humans and Seychelles' biodiversity. The Act also provided for the coordination, implementation and enforcement of policies, pursuant to the national objectives on environment protection.

279. The "Public Health Act, 1960" contained a comprehensive set of provisions, which covered general sanitation and hygiene matters, with the aim of controlling epidemic diseases and preventing or suppressing the spread of infectious diseases. The Act also provided for the protection and examination of water (including bottled water) and water supplies to protect human health.

280. The representative of Seychelles said that the Seychellois TBT Enquiry Point and the National Notification Authority would be fully operational as of October 2014, and could be contacted at:

Address:	Ministry of Finance, Trade and Investment Trade Division P.O. Box 313, Victoria, Mahe, Seychelles
Tel No.:	(+248) 382000
Fax No.:	(+248) 225791
E-mail:	enquirywto@finance.gov.sc
Website:	Under construction

281. The representative of Seychelles noted that Seychelles had benefitted significantly from technical assistance and capacity-building provided by various donors, including WTO Members, the WTO Secretariat and the ACP-MTS programme. He noted that although the review of the TBT legislative framework had been completed, the overall reform to fully implement the TBT Agreement was still under way. To ensure full compliance with the TBT Agreement by December 2015, Seychelles would continue to require technical assistance and capacity-building to draft implementing regulations under the "SBS Act 2014" and other TBT-related legislation, such as the "Food Act 2014"; build capacity in order to ensure the effective implementation of technical regulations, conformity procedures and standards; operationalize the National Notification Authority; and introduce methods and procedures for sampling, inspection, auditing, surveillance by auditors, assessors, inspectors, and personnel responsible for testing, calibration and the issuance of TBT-related certificates and licenses.

282. The representative of Seychelles confirmed that Seychelles would progressively implement the provisions of the WTO Agreement on Technical Barriers to Trade in accordance with the TBT-specific Action Plan provided for in [Table 14](#) in Annex 2. Full implementation would start from December 2015 without recourse to any further transitional period. He further confirmed that Seychelles would ensure that all of its laws, regulations or other measures governing technical barriers to trade, standards and certification would be in full conformity with the provisions of the WTO TBT Agreement. The Working Party took note of this commitment.

- Sanitary and phytosanitary measures

283. The representative of Seychelles said that the previous SPS regime in Seychelles was governed by: the "Animals (Diseases and Imports) Act 1981" (notified in WT/ACC/SYC/4); the "Plant Protection Act 1996" (notified in WT/ACC/SYC/36); the "Seychelles Bureau of Standards Act 1987" (notified in WT/ACC/SYC/22); the "Export of Fishery Products Act 1996" (notified in WT/ACC/SYC/9/Add.1); the "Food Act 1987" (notified in WT/ACC/SYC/4) and the "Public Health Act 1960" (notified in WT/ACC/SYC/9/Add.1) and their subsequent amendments and implementing

regulations. He noted that this SPS regime was undergoing a complete overhaul with a view to bringing it into full conformity with the requirements of the Agreement on Sanitary and Phytosanitary Measures ("SPS Agreement"). One of the core elements of this SPS reform process was the review of the SPS legislative framework. He added that the review of SPS-related legislation had been assisted by the ACP-MTS programme and the Biosecurity Project funded by the GEF and implemented by the Government of Seychelles and the UNDP. As a result of the on-going legislative review, the "Animal and Plant Biosecurity Act, 2014" and the "Food Act, 2014" had been enacted in April 2014. He added that implementing regulations had also been drafted. He reaffirmed that Seychelles had adopted a number of international guidelines and standards, which were based on the principle of scientific evidence. These included international agricultural trading norms, measures and standards, as set by the International Plant Protection Convention (IPPC); the CODEX Alimentarius; and the World Organisation for Animal Health (OIE). A checklist of illustrative SPS issues is available in document WT/ACC/SYC/24 and its Revisions and a SPS-specific action plan in [Table 13](#) of Annex 2, detailing the ongoing reforms in this area. The Legislative Action Plan (document WT/ACC/SYC/17 and its Revisions) also listed completed or pending legislative action relevant to the SPS Agreement.

284. The representative of Seychelles stated that the "Animal and Plant Biosecurity Act, 2014", which had repealed and replaced the "Animals (Diseases and Imports) Act 1981" and the "Plant Protection Act 1996", ensured full conformity with the requirements of the SPS Agreement, the IPPC and the OIE, to which Seychelles was party, recognizing measures undertaken on the basis of scientific evidence. The "Animal and Plant Biosecurity Act, 2014" regulated all aspects of animal and plant health (excluding animal welfare and veterinary drugs) and matters related to human health and food safety, except for those falling within the scope of the IPPC or the OIE (e.g. zoonosis), as these were covered under the "Food Act, 2014" and the "Public Health Act 1960".

285. As part of the review, the statutory instruments (i.e. implementing regulations) under the "Animals (Diseases and Imports) Act 1981" and the "Plant Protection Act 1996" had also been reviewed and replaced through the enactment of new implementing regulations under the "Animal and Plant Biosecurity Act, 2014" (notified in WT/ACC/SYC/53). The implementing regulations under the "Animal and Plant Biosecurity Act, 2014", were: the draft Animal and Plant Biosecurity (Animal) Regulations, 2014; the draft Animal and Biosecurity (Fees and Charges) Regulations, 2014; the draft Animal and Plant Biosecurity (Plant) Regulations, 2014; the draft Animal and Plant Biosecurity (Declaration of Infested Biosecurity Controlled Area) (*Name of pest or disease*) Order, 2014; the draft Animal and Plant Biosecurity (Designation of Agency Responsible for Biosecurity) Order, 2014; the draft Animal and Plant Biosecurity (Commencement) Notice, 2014; the draft Animal and Plant Biosecurity (Regulated) (Quarantine) Plant Pests Order, 2014; the draft Animal and Plant Biosecurity (Animal) (Declaration of Notifiable Diseases) Order, 2014; the draft Animal and Plant Biosecurity (Designation of Biosecurity Quarantine Stations) Order, 2014; and the draft Animal and Plant Biosecurity (Designation of Biosecurity Points of Entry and Biosecurity Points of Departure) Order, 2014. These implementing regulations were expected to be adopted by October 2014, in line with the revised Legislative Action Plan and the SPS-specific Action Plan.

286. The representative of Seychelles added that in accordance with the "Animal and Plant Biosecurity Act, 2014", plants and plant products, as well as animals and animal products, were subject to import licence requirements, based on risk assessment in accordance with IPPC and OIE standards. The application forms for such import licenses were contained in Schedule 1 of the "Animal and Plant Biosecurity Act, 2014".

287. Operational manuals and work instructions for officers in the inspection service of the Seychelles Agricultural Agency (SAA) had been prepared (notified in WT/ACC/SYC/39). These manuals had been aligned with the "Customs Management Act 2011", particularly the provisions governing trade facilitation and border management.

288. The representative of Seychelles said that the "Food Act, 2014" was enacted on 15 April 2014. It repealed and replaced the "Food Act 1987". During the legislative review, the main area of focus was food importation, e.g. temperature control, labelling, enforcement and penalties. The review was assisted by the World Health Organisation (WHO).

289. Provisions and associated measures for the sanitary control of fish and fishery products for export purposes were contained in the "Export of Fishery Product Act 1996" and its subsequent

implementing regulations (as notified in WT/ACC/SYC/37), namely: the "Export of Fishery (Sanitary) Regulations, 2010"; the "Export of Fishery Products (Aquaculture Feed) Regulations, 2010"; the "Export of Fishery Products (Aquaculture) Regulations 2010"; the "Export of Fishery Products (By-Products) Regulations 2010". These provisions and associated measures were based on international standards, guidelines and recommendations, in this particular case the CODEX Alimentarius and where appropriate, the OIE aquatic code.

290. The representative of Seychelles said that the "Seychelles Bureau of Standards Act, 2014" provided for the Seychelles Bureau of Standards (SBS) to undertake testing for food and food products. The SBS was designated as the national reference laboratory for the testing of fish and fishery products for exports under the "Export of Fishery Products (Amendment) Act 2003" (as notified in WT/ACC/SYC/37). The Bureau of Standards (i.e. the national reference laboratory) could be contacted at:

Address: Bureau of Standards
P.O. Box 953, Victoria, Mahe, Seychelles
Tel No.: (+248) 4380400
E-mail: sbsorg@seychelles.net
Website: <http://www.sbs.sc/>

291. The representative of Seychelles said that, in an effort to improve the governance and transparency mechanisms in the area of biosecurity (sanitary and phytosanitary), his Government had established a National Biosecurity Committee (NBC) and the National SPS Committee, as a sub-committee of the NBC. The Seychelles Agricultural Agency was the Secretariat to these Committees, and would serve as National SPS Enquiry Point, while the Principal Secretary for the Ministry for Natural Resources (contact: mnalletamby@gov.sc) would serve as National Notification Authority.

292. The representative of Seychelles added that the Seychelles SPS Enquiry Point and the Notification Authority would be fully operational as of October 2014. The Seychelles SPS Enquiry Point could be contacted at:

Address: Seychelles Agricultural Agency
P.O. Box 166, Victoria, Mahe, Seychelles
Tel No.: (+248) 4611478
E-mail: seypro@seychelles.net
Website: In preparation.

293. Asked to provide further information on the measures that Seychelles had taken to enact regulations for the implementation of a risk assessment programme, in accordance with the SPS Agreement, the representative of Seychelles said that Seychelles applied, international standards, as set by the OIE, the IPPC and the CODEX Alimentarius, where applicable. He confirmed that all applied measures would be based on appropriate risk assessment in accordance with the standards and guidelines of the international standard-setting organisations. He added that concerned parties and relevant WTO Committees would be notified of these SPS measures.

294. The representative of Seychelles said that the Government of Seychelles attached great importance to environmental protection and the conservation of its biodiversity. He noted that SPS measures would, therefore, only be applied in order to prevent the entry and spread of pests and diseases. He confirmed that any such measures would be in accordance with the WTO SPS Agreement.

295. The representative of Seychelles stated that, in adopting and implementing SPS measures, Seychelles fully recognized the importance of applying the principles of non-discrimination, proportionality, necessity and reasonableness in accordance with the WTO SPS Agreement.

296. The representative of Seychelles stated that Seychelles' participation in regional and international organisations, and regional economic groupings and the associated targeted technical assistance programmes was assisting Seychelles to build the necessary capacity in order to comply with the WTO SPS Agreement. He noted, however, that Seychelles continued to face difficulties in

the SPS area due to capacity constraints. For instance, in the area of risk assessment, officials needed to be trained in: documenting procedures relating to risk assessment techniques developed and prescribed by international organizations; disease areas and non-disease areas; and regional ecological and environmental conditions. While Seychelles had benefited from an ACP-MTS programme in the last quarter of 2010, as well as various other projects funded by the: FAO, IAEA, IAPSC, AU-IBAR, UNDP, WHO, EU, USAID, COMESA, and SADC, further technical assistance would be required in this area.

297. The representative of Seychelles confirmed that Seychelles would progressively implement the provisions of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures, in accordance with the SPS specific Action Plan provided in [Table 13](#) in Annex 2. Seychelles would ensure full implementation of the SPS Agreement by December 2015. He further confirmed that Seychelles would base all of its SPS measures on the Codex Alimentarius, OIE and IPPC standards, guidelines and recommendations, in accordance with the requirements of the SPS Agreement. SPS measures would be applied only to the extent necessary to protect human, animal, or plant life or health and would not be more trade restrictive than required to achieve the appropriate level of protection applied in Seychelles. He also confirmed that sanitary and other certification requirements in Seychelles would be administered in a transparent and expeditious manner, and that his Government would be willing to consult with WTO Members concerning the effect of these requirements on their trade with a view to resolving issues that Members raised. The Working Party took note of these commitments.

- Trade-related investment measures

298. The representative of Seychelles stated that Seychelles did not maintain any prohibited trade-related investment measures.

299. The representative of Seychelles said that there were no investment incentives contingent upon the purchase or use of local materials by investors. Asked whether this was also the case with the benefits provided to firms investing in the Seychelles International Trade Zones (SITZ), he confirmed that incentives provided in the SITZ were not contingent upon purchase or use of local materials by the investing firm.

300. The representative of Seychelles confirmed that from the date of accession, Seychelles would apply its investment regime in compliance with the WTO Agreement, including the WTO Agreement on Trade-Related Investment Measures (TRIMs Agreement), and would apply the TRIMs Agreement from the date of accession without recourse to any transition period in a non-discriminatory manner - to imports from all WTO Members and to domestically-produced goods. The Working Party took note of this commitment.

- Free zones, special economic areas

301. The representative of Seychelles said that the Seychelles International Trade Zone (SITZ) had been introduced in 1995 in accordance with the "International Trade Zone Act 1995" (SITZ Act) (notified in WT/ACC/SYC/9/Add.1). Activities inside the SITZ were governed by the Financial Services Authority (FSA), which was responsible for issuing licenses for off-shore companies. Licenses were issued for the following commercial activities: manufacturing; assembling; processing; redistribution; and telecommunications and other services. Although retail was not permitted in the SITZ, the FSA could permit it in special circumstances and on a limited basis. Licenses for operating in the SITZ were generally granted for one year and could be extended upon review of the company's economic activity and benefits generated during the one-year period. The other variables considered in such a review, were: the company's compliance with the requirements of the SITZ Act; the volume of production or business generated by the licensee; the financial position; and the plans for the future.

302. Asked to clarify whether the Government of Seychelles could renegotiate contracts granted to SITZ companies on an annual basis, the representative of Seychelles replied that his Government did not sign contracts with SITZ operators, but that the FSA issued licenses to SITZ operators.

303. In response to a specific question, the representative of Seychelles said that the duration of SITZ licences was two years. He added that exceptions, however, could be made depending on the business activity. For example, the validity of the SITZ licence for the Indian Ocean Tuna Limited (IOT) was 20 years. He also noted that the renewal of SITZ licenses was subject to:

- the SITZ company being fully compliant to the "SITZ Act"; and
- viability of the project and the creation of employment.

SITZ licenses could be withdrawn if:

- a SITZ company's business activity was deemed irrelevant within an international trade zone;
- a SITZ company does not perform the business activity, as prescribed in the respective schedule of its SITZ licence;
- SITZ operators did not comply with the SITZ requirements.

304. The representative of Seychelles further noted that natural or legal persons investing or operating in the SITZ, benefited from the concessions and exemptions provided under the Schedule of the "SITZ Act", which included, *inter alia*, non-application of the "Business Tax Act", the "Trades Tax Act", the "Stamp Duty Act" (notified in WT/ACC/SYC/9/Add.1), the "Employment Act" (notified in WT/ACC/SYC/22) and the "Control of Rent and Tenancy Agreements Act" (notified in WT/ACC/SYC/40).

305. Asked to provide further information on the concessions and privileges offered to SITZ companies, the representative of Seychelles said that SITZ companies benefited from:

- an exemption from the tax on business profits and dividends;
- an exemption from the import duty and VAT on capital equipment (except for motor vehicles used by operators or their employees – a Minister could grant exemption from the payment of customs duty and VAT on the importation of motor vehicles only under special circumstances), raw materials, office furniture and equipment;
- an exemption from the customs duty and VAT on intermediate and final products;
- an exemption from social security contributions for employers;
- an exemption from the work permit requirement for foreign workers; and
- an exemption from the withholding tax.

306. A Member requested a complete list of all existing incentives and concessions, and asked Seychelles to include incentives, which could be considered "subsidies" under the WTO Agreement, in a subsidies notification for submission, upon accession. In response, the representative of Seychelles reconfirmed that concessions were provided to businesses and individuals licensed under the "International Trade Zone Act 1995". Pursuant to the Schedule of the "International Trade Zone Act 1995", the benefits were provided through the exemption from the application of provisions of the following national laws:

- i. exemptions from the Customs Management Act 2011 - for goods imported into the SITZ for use by a holder of a licence; and, goods dealt with or services provided by a holder of the licence to a place outside Seychelles; and
- ii. exemptions from paying contributions to the Seychelles Pension Fund and from all of the provisions of the "Business Tax Act, 2009", the "Licences Act 2010"; the "Employment Act 1995", the "Stamp Duty Act, 1976"; and the "Control of Rent and Tenancy Agreement Act, 1959".

He further confirmed that the draft subsidies notification had been updated appropriately to include relevant incentives, which could be considered "subsidies" within the meaning of the WTO Agreement (as contained in WT/ACC/SYC/45 and Revisions thereof).

307. In response to a specific question, the representative of Seychelles had previously stated that in order to be granted SITZ benefits, SITZ operators (legal persons) were asked to demonstrate that at least 80% of the goods were destined for export. In the case of services, SITZ operators were required to provide evidence that their clients were established mainly abroad.

308. In response to concerns raised by Members, the representative of Seychelles had acknowledged that the benefits granted within the SITZ could be considered prohibited subsidies within the meaning of Article 3 of the WTO Agreement on Subsidies and Countervailing Measures. He had noted, however, that pursuant to Section 3(3) of the SITZ Act 1995, the SITZ was considered "ex-territorial", thus "not within the domestic economy" of Seychelles. Following an internal review, he had confirmed that the SITZ was subject to relevant WTO rules. He had further confirmed that the SITZ incentives were neither based on export performance, nor on local content requirements. He had added that SITZ companies were entitled to sell only 20% of their produced goods on the domestic market but were entitled to export up to 100%.

309. Asked to clarify how this provision was consistent with Article 3(a) of the WTO Agreement on Subsidies and Countervailing measures, which prohibited benefits based on export performance, the representative of Seychelles had reaffirmed that this provision did not provide SITZ operators with incentives based on export performance but rather incentives to produce goods destined for export. He had further added that, in his view, there was no violation of the principle of national treatment, since SITZ companies could sell only 20% of the goods they produced on the Seychelles' domestic market, but were entitled to export 100% of the goods. He had stated that this provision was not in conflict with the WTO Agreement on Subsidies and Countervailing Measures, and, therefore, Seychelles was no longer considering amending the "SITZ Act", as his Government had previously planned.

310. A Member enquired whether a SITZ company, which sold all of its SITZ production "domestically", would be entitled to benefit from the concessions and privileges listed in paragraphs 305 and 306, the representative of Seychelles noted that, contrary to what had been previously stated, there was no legal or *de facto* provision stipulating a '20%-restriction' for "domestic sales" (i.e. sales on the Seychelles' market). SITZ operators were entitled to sell 100% on the Seychelles' market. He added that, pursuant to Part II, paragraph 3(3) of the "SITZ Act", any sale of SITZ production on the Seychelles' market would be considered an export from the SITZ and an import to the Seychelles' market. Similarly, the same Act stipulates that any service provided from the SITZ to a person in Seychelles would be considered as a service provided from outside Seychelles. He reconfirmed that imports to Seychelles from the SITZ would be subject to the same customs formalities, taxes and tariffs, as any other imports to the Seychelles' market.

311. With regard to the customs procedure governing imports into the SITZ, exports to third countries, and sales into the rest of Seychelles, the representative of Seychelles said that (i) companies importing into the SITZ had to lodge with customs a Bill of Entry approved by the FSA, allowing the customs officer to verify the goods and certify that these were destined for SITZ use and therefore not subject to taxes; (ii) SITZ companies would submit a FSA-approved Bill of Entry for Export at customs, which allowed the goods to be certified as exports from the SITZ and released for exportation; and (iii) SITZ companies could sell 100% of the goods they produced on the Seychelles' domestic market where the goods were subject to all normal taxes and tariffs. In cases where the goods were considered as restricted goods, as listed in [Table 7\(b\)](#), the companies would be required to apply for an import licence (referred to as "import permit" under national legislation) like any other company.

312. Asked to provide further information on the specific requirements described in the previous paragraph, the representative of Seychelles said that, for exports to other countries, the Bill of Entry for Export had to be presented in three sets and had to be accompanied by an Airway Bill, Packing List, Delivery Order, Bill of Lading (if for shipment), and an invoice. No export permit was required and no export taxes were levied. For sales to other firms within the SITZ, a Bill of Transfer prepared in two sets with an enclosed list of goods had to be submitted to the FSA for approval. For sales into the rest of Seychelles (i.e. domestic sale), customary import requirements applied and good(s) were allowed to enter the domestic market.

313. The representative of Seychelles said that, from the date of accession, Seychelles would apply the provisions of the WTO Agreements in the SITZ, including but not limited to the WTO Agreements on TRIPS, SPS, TBT, TRIMs, Subsidies, and the GATT 1994.

314. The representative of Seychelles confirmed that from the date of accession any free zones or other special economic zones in Seychelles would be established, maintained and administered in conformity with the provisions of the WTO Agreement, including the WTO Agreement on Subsidies and Countervailing Measures and the WTO Agreement on Trade-Related Investment

Measures, and that Seychelles would apply the provisions of the WTO Agreement in all of its free zones or special economic zones. He further confirmed that the right of firms to register and operate in these zones would not be subject to export performance, trade balancing, or local content criteria requirements. In addition, goods imported into the zones under provisions that exempt imports from customs duties and certain taxes which were then released to the rest of the customs territory of Seychelles, would be subject to those duties and taxes and customs formalities when entering the rest of the customs territory of Seychelles. If those imported goods were reprocessed within the territory of the free zones or other special economic zones, the duties and taxes for those goods were to be paid when the final products would be entering the rest of the customs territory of Seychelles. The Working Party took note of these commitments.

- **Government procurement**

315. The representative of Seychelles said that the "Public Procurement Act 2008" (notified in WT/ACC/SYC/9/Add.1) covered public procuring entities at all administrative levels. He further noted that the 2008 Act defined procurement as an "acquisition by purchase, lease, tenancy, hire purchase, licence, franchise or by any other contractual means of any types of works, assets services or goods including livestock or any combination thereof". He added that all State-funded construction contracts were subject to this Act. However, in cases where the project was funded by a multilateral or bilateral donor, the project would not be subject to the 2008 Act and implementing regulations thereof. He further said that foreign firms bid for construction contracts pursuant to the same terms and conditions as domestic firms. He noted that Seychelles did not have any plans to change its regime in order to favour domestic bidders. Procurement contracts of value exceeding SR150,000 were subject to the scrutiny of procurement committees or the National Tender Board. This, in his view, ensured that the bidding procedures were open and transparent. In response to a specific question, he said that the "Public Procurement Act 2008" had been reviewed with the aim of adopting implementing regulations that ensure that the provisions of the Act applied to procurement by Governmental Agencies regarding products purchased for governmental purposes and not for commercial resale. As a result of the review, the "Public Procurement Regulations 2014" was enacted on 27 January 2014 (notified in WT/ACC/SYC/52).

316. Asked to clarify what the reference to "other methods of procurement", i.e., methods other than open tendering, the representative of Seychelles said that this referred to: limited bidding; direct bidding; emergency procurement; and to the procurement procedures that had to be followed, as prescribed by donor agencies such as the UNDP; the World Bank; the FAO; and the EU.

317. With regard to transparency, the representative of Seychelles stated that the "Public Procurement Act 2008" provided for: the publication of notices; the notification of successful and unsuccessful bids; and the regular publication of awarded tenders in local newspapers.

318. Pursuant to the "Public Procurement Act 2008", a Review Panel had been established. The Panel consisted of one Chairperson; one representative of the Attorney General's Office; one representative of the Fair Trading Commission; and one representative of a non-governmental consumer welfare organisation. He further noted that this Review Panel was independent from the procuring entities and the National Tender Board.

319. In response to a specific question, the representative of Seychelles noted that, under the "Public Procurement Act 2008", purchases by Air Seychelles Ltd. were considered to be part of government procurement. Given the nature of the operation of this company, it followed all the procedures set out in the 2008 Act. However, unlike other entities, instead of the National Tender Board, it was the Board of Directors that approved tenders in this sector, due to the specific nature of the products.

320. The representative of Seychelles said that within five years from the date of accession, Seychelles would initiate negotiations to accede to the WTO Agreement on Government Procurement.

321. Some Members raised concerns with regard to Seychelles' request for a five-year transition period, as foreign firms were already eligible to bid for construction contracts pursuant to the same

terms and conditions as domestic firms, and other aspects of the "Public Procurement Act 2008" also appeared to be already consistent with the WTO Agreement on Government Procurement. These Members requested Seychelles to initiate such negotiations no later than one year from the date of accession.

322. The representative of Seychelles confirmed that, within one year from the date of accession, Seychelles would initiate negotiations to accede to the WTO Agreement on Government Procurement. The Working Party took note of this commitment.

- Transit

323. The representative of Seychelles said that goods could transit through the territory of Seychelles. He noted that goods in transit in Seychelles primarily involved the movement of spares for vessels (i.e. for repair and replacement) - from the Customs Office of entry at the Seychelles International Airport to the Customs Office of exit at the sea port. Goods in transit were governed under Sections 94 to 97 of the "Customs Management Act 2011", which provided for the facilitation of movement of goods from a Customs Office of entry to a Customs Office of exit in Seychelles without payment of duties and taxes. In addition, these provisions further stipulated the procedures for penalties in cases of infringement and the lodgement of security, as necessary (additional provisions on the security for transit procedure had been incorporated in Chapter 5 of the consolidated "Customs Management Regulations 2014" (notified in WT/ACC/SYC/57)).

324. The representative of Seychelles confirmed that, from the date of accession, Seychelles would act in full conformity with, and would apply any laws, regulations or other measures governing transit operations in compliance with the provisions of the WTO Agreement, including Article V of the GATT 1994. The Working Party took note of these commitments.

- Agricultural policies

(a) Imports

325. The representative of Seychelles said that a number of agricultural products, were currently VAT-exempt (see the list of VAT exemptions, as contained in the "Value Added Tax (Amendment of Schedules) Regulations 2014" (notified in WT/ACC/SYC/48)). Excise taxes were levied on alcoholic beverages and spirits, and tobacco products.

326. In response to a specific question, the representative of Seychelles said that Seychelles did not have a State import monopoly on critical agricultural imports, which provides "support" for its agricultural sector.

(b) Exports

327. Some Members noted that Seychelles would be expected to eliminate all export subsidy programmes in agriculture from the date of accession.

328. The representative of Seychelles said that his Government had taken several measures to attract capital investments in the agriculture and fisheries sectors in order to reduce Seychelles' dependency on tourism. Currently, pursuant to the "Agriculture and Fisheries Incentives Act 2005" (AFIA 2005), if certain criteria had been met, concessions were provided to registered farmers, farming entities (companies), agricultural processors and agricultural exporters by exempting them from: the business tax; social security contributions; the Gainful Occupation Permit (GOP) requirement; and the customs duty (previously, trades tax). He noted, however, that taking account of Members' concerns, his Government had decided to repeal the AFIA 2005 (see "Export subsidies" and "Industrial policy, including subsidies"). This process was expected to be completed by October 2014.

329. The representative of Seychelles confirmed that, upon accession, Seychelles would bind its agricultural export subsidies at zero in its Schedule of Concessions and Commitments on Goods, and not maintain or apply any export subsidies for agricultural products. The Working Party took note of these commitments.

(c) Internal policies

330. The representative of Seychelles provided information on domestic support in the agricultural sector in the format of document WT/ACC/4 for the period 2008 to 2010, in document WT/ACC/SPEC/SYC/4 of 10 October 2011. He added that updated information for the reference period 2010 to 2012 was provided in document WT/ACC/SPEC/SYC/4/Rev.2.

331. The representative of Seychelles said that the "Agricultural Agency Act 2009" (notified in WT/ACC/SYC/40), provided the right for the Government to act as a service provider and facilitator to the farming community. The Agency held the mandate for four directorates, namely: Agricultural Land and Project Management; Crop and Livestock Development Support; Crop and Livestock Health Services; and Corporate Services. The main functions of the Agency were to:

- Enhance national food security without compromising human health and the environment;
- Ensure the enforcement of established agricultural regulatory mechanisms;
- Facilitate the agricultural sector by providing technical services;
- Facilitate formal and informal training of food-producing entrepreneurs and technical personnel;
- Facilitate the maximization of local production of broiler poultry meat, table eggs and pork as well as valorise other livestock types inclusive of small ruminants;
- Facilitate the maximization of local production of arable crops which were required for local consumption and in which there were comparative advantages; and
- Assist with the stocking of adequate amounts of quality agricultural inputs and supplies to meet the requirements of agricultural activities.

332. Asked to provide information on the specific trade measures that were applied (or considered) by Seychelles under the Food Security Strategy (FSS) 2008-2011 and the Agricultural Development Strategy 2007-2011, the representative of Seychelles said that the primary objective of the agricultural policy was to increase local food security, which would result in reducing Seychelles' dependence on food imports and increasing the contribution of agriculture to GDP through increased employment, farm income and local economic activity related to marketing of agricultural products.

333. The representative of Seychelles said that the guiding document for the period 2008 to 2011 for Seychelles' agricultural development plan was the Food Security Strategy 2008-2011. The Food Security Strategy 2008-2011 focused on five key areas: agricultural land; agricultural infrastructure; agricultural requisites; agricultural policy and institutional support; and capacity-building. For the five-year period (2007-2011), the Government assumed a role as facilitator in the agricultural sector – including through a number of operational service sections and evaluation farms within the Ministry responsible for agriculture – with a view to providing the necessary services and generating technological information for the benefit of food producers. This approach facilitated the enhancement of Seychelles' domestic crop and animal production, in turn promoting Seychelles' food security objectives. He noted that a new five-year food security strategy would be developed.

334. Seychelles' commitments on agricultural tariffs and domestic support and export subsidies for agricultural products are contained in the Schedule of Concessions and Commitments on Goods annexed to Seychelles' Protocol of Accession to the WTO.

- Trade in civil aircraft

335. Some Members asked whether Air Seychelles Ltd. held exclusive rights to: (i) provide air passenger transport services on inter-island routes within Seychelles and international routes; and (ii) handle international air cargo clearing and forwarding, and passenger handling services at Seychelles International Airport.

336. The representative of Seychelles replied that Air Seychelles Ltd. held no exclusive rights to provide air passenger transport services on inter-island routes within Seychelles and on international routes; to handle international air cargo clearing and forwarding, and for passenger handling services at the Seychelles International Airport.

337. In response to a specific question, the representative of Seychelles further noted that no tariff rates were imposed on imports of civil aircraft and parts. Therefore, there were no charges of which Air Seychelles Ltd would need to be exempted.

338. Asked whether imports of civil aircrafts and parts would be bound at zero in Seychelles' Schedule of Concessions and Commitments on Goods ("Goods Schedule") and applicable, from the date of accession, the representative of Seychelles confirmed that all duty rates on imports of civil aircrafts and parts would be bound at zero in the Goods Schedule.

339. The representative of Seychelles confirmed that, from the date of accession, Seychelles would initiate negotiations to accede to the WTO Agreement on Trade in Civil Aircraft. The Working Party took note of this commitment.

V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME

- GENERAL

- Industrial property protection

340. The representative of Seychelles said that the IP regime was previously governed by the following legislation: the "Copyright Act 1984" (notified in WT/ACC/SYC/9/Add.1), the "Trade Marks Decree 1977" (notified in WT/ACC/SYC/9/Add.1) and the "Patents Act 1901" (notified in WT/ACC/SYC/9/Add.1). Acknowledging existing weaknesses in Seychelles' previous Intellectual Property (IP) regime, he stated, however, that the old regime had undergone a complete overhaul with a view to modernizing it and bringing it into full conformity with the requirements of the Agreement on Trade-related Aspects of Intellectual Property Rights (TRIPS Agreement). One of the core elements of this IP reform process was the review of the IP legislative framework. This review was assisted by the World Intellectual Property Organization (WIPO). The legislative review was completed in the first quarter of 2014. As a result, the following IP-related legislation had been enacted, the: "Copyright Act, 2014" (implemented by the Ministry responsible for Culture) (notified in WT/ACC/SYC/53) and "Industrial Property Act, 2014" (implemented by the Registrar Office of the Attorney General's Office) (notified in WT/ACC/SYC/53). The "Industrial Property Act, 2014" governed the protection and use of patents, trademarks, geographical indications, utility models, layout designs and integrated circuits. The Act also contained provisions with regard to: the treatment of foreigners who were nationals or residents of other countries and who did not have business or "industrial" establishment in Seychelles; and the application of international agreements to which Seychelles was a party or would be a party. Other related legislation had also been reviewed and new legislation had been prepared to ensure compliance with WTO rules (such as the "Customs Management (Border Measures) Regulations, 2014", notified in WT/ACC/SYC/57). Information on the implementation of the TRIPS Agreement is provided in document WT/ACC/SYC/18 and its Revisions, and a TRIPS-specific Action Plan is provided in document WT/ACC/SYC/16 and its Revisions, detailing the ongoing reforms in this area. The Legislative Action Plan (document WT/ACC/SYC/17 and its Revisions) also listed enacted or pending legislation relevant to the TRIPS Agreement.

341. With respect to the assistance received from the World Intellectual Property Organization (WIPO), the representative of Seychelles noted that his Government had signed a Memorandum of Understanding (MOU) with WIPO on 23 November 2010. As a result of the review of the previous IP regime, the Government of Seychelles, assisted by WIPO, identified and summarized the weaknesses of its previous IP regime in the "Intellectual Property Development Plan (IPDP)" (notified in WT/ACC/SYC/54). The IPDP was aimed at facilitating institutional and legislative reforms in the area of intellectual property rights to bring Seychelles' previous IP regime into full conformity with the requirements of the TRIPS Agreement. It comprised "seven action areas" to:

1. Strengthen the IP policy framework;
2. Strengthen the IP legal framework;
3. Strengthen the IP institutional framework;
4. Strengthen IP enforcement;
5. Create and strengthen IP awareness;
6. Enhance the use of the IP system; and
7. Link the national IP system with the international IP system.

In further updates, he noted that the Government of Seychelles had completed action in most of the seven areas. Specifically, relevant IP legislative action linked to the WTO accession process had been completed. He noted, however, that in line with the TRIPS-specific Action Plan (contained in document WT/ACC/SYC/16 and its Revisions), Seychelles would continue to require technical assistance and capacity-building to expand and improve the existing skillset to ensure the effective implementation of the new IP legislation.

342. The representative of Seychelles stated that his Government had taken several measures to strengthen Seychelles' institutional framework in the area of IP, such as the establishment of a dedicated Intellectual Property Taskforce; and the adoption of a Creative Industry Policy and a Music Industry Strategy. In further updates, he added that the "Creative Industry and National Events Agency" (CINEA) had been established with the aim of further strengthening Seychelles' institutional framework. To further strengthen and modernize the IP regime, he added that an online registration system for businesses had been introduced in 2013.

- Responsible agencies for policy formulation and implementation

343. The representative of Seychelles said that the Ministry of Finance, Trade and Investment, in conjunction with the Office of the Registrar General, was responsible for the regulation and protection of industrial property rights in Seychelles. He added that the Division of Culture within the Ministry of Tourism and Culture was responsible for registering copyrights associated with literary works, musical works, artistic works, performances of literary or musical works, films, sound recordings and broadcasts. He added that a joint taskforce, i.e. the "National IP Committee", had already been established with the aim of ensuring a more effective enforcement regime. It had been fully operational since 2010. This National IP Committee was: reviewing and discussing IP issues; drafting new policies; implementing the roadmap for the modernization of the IP regime; and ensuring compliance to the TRIPS Agreement. This taskforce comprised, *inter alia*, representatives from the following Ministries/Agencies: Attorney General's Office; Registrar General's Office; Ministry responsible for Culture; Ministry responsible for Trade; Ministry responsible for Health; Ministry responsible for Environment; Ministry for Responsible for Natural Resources; the Seychelles Police Department; the Customs Department; and the Seychelles Chamber of Commerce (SCCI).

344. In response to a specific question, the representative of Seychelles reaffirmed that currently, the IP framework was fragmented between two different entities (i.e. Ministry responsible for Culture and Registrar General's Office). However, the proposed IPR institutional framework, which was still being established as part of the overall ongoing IP reform process assisted by WIPO, and in line with Seychelles' IPDP, would ensure an improved, more transparent and streamlined IP framework.

345. The representative of Seychelles stated that Seychelles planned the establishment of a centralized Intellectual Property Office. He confirmed that this Office, when fully operational, would be a "one-stop shop" to coordinate the promotion, simplification of the registration of patents, trademarks and copyrights. It would be in charge of implementing an effective, uniform approach to intellectual property management and development to ensure WTO-consistency and compliance with international intellectual property treaties. The establishment of this Intellectual Property Office was work in progress and relevant institutions were in coordination with regard to the preparation of its implementing regulation. He further confirmed that his Government would notify, upon accession, the completion of the establishment of the centralized Intellectual Property Office. The Working Party took note of these commitments.

- Participation in international intellectual property agreements

346. The representative of Seychelles said that Seychelles had become a member of the World Intellectual Property Organization (WIPO) on 16 March 2000. He added that Seychelles was also a signatory to the Paris Convention for the Protection of Industrial Property; the Patent Cooperation Treaty (PCT); and the Beijing Treaty on Audiovisual Performances.

347. In keeping with international best practices in the area of IP, and in accordance with the IPDP, the representative of Seychelles stated that Seychelles would also accede to:

- the Berne Convention for the Protection of Literary and Artistic Works;
- the Madrid Agreement concerning the International Registration of Marks;
- the Hague Agreement concerning the International Deposit of Industrial Designs;
- the Locarno Agreement Establishing an International Classification for Industrial Designs;
- the Rome Convention on the Protection of the Rights of Performers, Producers of Phonograms and Broadcasting Organizations;
- the WIPO Copyright Treaty ("WCT"); and
- the WIPO Performances and Phonograms Treaty ("WPPT")

348. The representative of Seychelles said that his Government was in the process of ratifying the Berne Convention; the WCT; and the WPPT - this process was expected to be completed by 2015. He added that his Government also intended to accede to the African Regional Intellectual Property Organization (ARIPO) by 2015.

- Application of national and MFN treatment to foreign nationals

349. The representative of Seychelles said that Seychelles provided national treatment to all foreign nationals. He added that Seychelles generally did not extend advantages, favours, privileges or immunities to selected countries without extending the same treatment to other countries. He further noted any legislation to be enacted in the area of intellectual property rights would comply with the MFN and national treatment principles as provided for in the WTO Agreement.

- Fees and taxes

350. The representative of Seychelles said that currently only fees on IP-related registrations were being applied. These fees are listed in [Table 5.1](#) and [Table 5.2](#) of Annex 2.

- SUBSTANTIVE STANDARDS OF PROTECTION, INCLUDING PROCEDURES FOR THE ACQUISITION AND MAINTENANCE OF INTELLECTUAL PROPERTY RIGHTS

- Copyright and related rights

351. The representative of Seychelles said that, previously copyright and related rights were regulated under the "Copyright Act 1984" (notified in WT/ACC/SYC/9/Add.1). Taking account of the identified weaknesses in the previous IP legislation, and concerns raised by Members, the representative of Seychelles stated that the "Copyright Act, 2014" was adopted on 21 April 2014, which repealed and replaced the "Copyright Act 1984". The Division of Culture within the Ministry of Tourism and Culture was responsible for administering copyrights, including the administrative enforcement of the rights stipulated in the "Copyright Act 2014". He noted that, while the overall IP reform and modernization process was still ongoing, the principal legislative requirement (i.e. the preparation and enactment of the "Copyright Act 2014") had been completed.

352. According to Section 19(1) of the "Copyright Act, 2014", a copyright was the protection of an eligible work by an exclusive right conferred to the author or another person for the lifetime of the author plus 50 years in Seychelles or elsewhere, on all or any part of the copying, reproduction, communication to the public or broadcasting of the work. Eligible works included: literary works; musical works; artistic works; performance of literary or musical works; films; sound recordings; and broadcasts.

353. In response to a specific question, the representative of Seychelles said that the "Copyright Act, 2014" provided for the protection of computer programs (whether in source or object code); and compilations of data (whether in machine readable or other forms and, which by reason of selection or/and management of their contents, constitute intellectual creation).

354. Several Members had previously noted that the "Copyright Act 1984" appeared to establish a registration requirement, which would be inconsistent with Article 5(2) of the Berne Convention and the TRIPS Agreement. In response, the representative of Seychelles confirmed that the "Copyright Act, 2014" eliminated registration requirements. It provided for automatic and voluntary registration. He further confirmed that there were no provisions for compulsory licensing contained in the "Copyright Act, 2014". He also confirmed that registered and unregistered works enjoyed the same benefits under the "Copyright Act, 2014". He noted that the economic and moral right of a work rested with the author or owner of a copyright. These rights belonged to the author or owner by virtue of Section 28(5) of the "Copyright Act, 2014", which was without prejudice to Section 28(2), which stipulated that the owner of a copyright could apply for registration of the work. Thus, the registration of a work did not confer any extra benefits to authors or owners of a 'registered' works, compared to those benefits that authors or owners of 'unregistered' works enjoyed.

355. Some Members had previously noted that the "Copyright Act 1984" appeared to provide for a 25-year term of protection of works from its first publication. The minimum term of protection required by the Berne Convention for the Protection of Literary and Artistic Works (Article 7) and the TRIPS Agreement (Article 9) was the lifetime of the author plus 50 years. These Members had asked Seychelles to take account of this requirement in the process of amending and redrafting its IP legislation. The representative of Seychelles confirmed that the "Copyright Act, 2014" provided the minimum term of protection in line with the Berne Convention and the TRIPS Agreement, i.e. the lifetime of the author plus 50 years.

356. Asked to confirm whether the "Copyright Act, 2014" complied with the "three-step test" of TRIPS Article 13, the representative of Seychelles noted that Section 9(1) of the "Copyright Act, 2014" granted natural persons the right to copy/reproduce one single copy of a work, based on the condition that it was for private use only. In his view, this provision/exception, therefore, did not go beyond the normal exploitation of a work. He added that Section 9(2)(e) of the "Copyright Act, 2014" further qualified this exception by restricting the reproduction of works, using similar wording to that contained in TRIPS Article 13; and thus, ensuring full compliance with the requirements of the TRIPS Agreement. In response to a specific question, he confirmed that the reproduction for personal purposes (as per Section 9 of the "Copyright Act, 2014") was limited to published works that were legitimately acquired.

357. Asked to clarify whether a digital copy of a work could be distributed or made available to more than one person at a time by a library or an archive, the representative of Seychelles replied that Section 13 of the "Copyright Act, 2014" allowed for only one single copy. Libraries and archives could not lend such digital copies but instead were only entitled to make these available as reference material on the premises of the library or archive. He noted, however, that if a work had been lost, destroyed or rendered unusable, a copy could be made to replace the work, and could be used for the same purpose.

358. In response to a specific question, the representative of Seychelles said that although Seychelles was not yet a signatory to the Berne Convention, Article 18 of the Berne Convention was incorporated in Seychelles' domestic law. He noted, however, that Seychelles intended to become signatory to the Berne Convention by 2015. He stated that the "Copyright Act, 2014" fully complied with the requirements of the TRIPS Agreement.

359. In response to a specific question regarding enforcement of copyrights, the representative of Seychelles had previously replied that the Civil Code was being amended. However, in a further update, he stated that the Civil Code was no longer being amended to include such provisions; instead his Government had included relevant provisions in the "Copyright Act, 2014" and Chapter 13 of the consolidated "Customs Management Regulations 2014", i.e. the "Customs Management (Border Measures) Regulation 2014" (notified in WT/ACC/SYC/57).

360. Asked about the application of criminal sanctions for infringement of a right, the representative of Seychelles noted that the "Copyright Act, 2014" comprised provisions with respect to criminal sanctions for copyright infringements.

361. In response to a question with regard to *ex officio* authority, the representative of Seychelles stated that pursuant to Section 80(1) of Chapter 13 of the consolidated "Customs Management Regulations 2014", i.e. the "Customs Management (Border Measures) Regulation 2014" (notified in WT/ACC/SYC/57), Customs officials had the authority, upon the request of the rights holder, to order that goods be forfeited or destroyed in certain circumstances. Thus, he confirmed that Seychelles' legislation provided that Customs officials could take *ex officio* action in such circumstances in line with TRIPS Article 58.

362. A Member raised concerns with respect to the planned inclusion of a provision stipulating a "grace period" allowing the copying of foreign works without the authorization of the copyright holder. Taking account of the Member's concerns, the representative of Seychelles confirmed that this provision was not included in the "Copyright Act, 2014".

- Trademarks, including service marks

363. The representative of Seychelles said that the protection of trademarks was previously governed by the "Trade Marks Decree 1977" (notified in WT/ACC/SYC/9/Add.1). Taking account of the identified weaknesses in the previous IP legislation, and concerns raised by Members, the representative of Seychelles stated that the "Industrial Property Act, 2014" was adopted on 28 April 2014, which repealed and replaced the "Patent Act 1901" and the "Trade Marks Decree 1977". He noted that, while the overall IP reform and modernization process was still ongoing, the principal legislative requirement in the area of trademarks (i.e. the preparation and enactment of the "Industrial Property Act, 2014") had been completed.

364. Under this Act, any person claiming to be the owner of a trademark could submit a registration application to the Registrar of Trade Marks. The term of protection for a trademark was 10 years and could be renewed for a 7-year period. It granted the trademark owner the exclusive right to use the trademark in relation to any goods or services. This Act also took account of the protection of well-known marks.

- Geographical indications, including appellations of origin

365. The representative of Seychelles said that previously, there was no protection provided for geographical indications. He noted, however, that relevant provisions had been incorporated into the "Industrial Property Act, 2014", which was adopted on 28 April 2014. He noted that, while the overall IP reform and modernization process was still ongoing, the principal legislative requirement in the area of geographical indications, including appellations of origin (i.e. the preparation and enactment of the "Industrial Property Act, 2014") had been completed.

366. Asked to provide more information on the available measures to enforce registration of both national and foreign geographical indications, the representative of Seychelles replied that geographical indications was a new concept in Seychelles' IP regime. Relevant provisions on geographical indications had been incorporated in the new "Industrial Property Act, 2014", and implementation would proceed on the basis of international best practices.

- Industrial designs

367. The representative of Seychelles said that previously there was no protection provided for industrial designs. He noted, however, that relevant provisions had been incorporated into the "Industrial Property Act, 2014", which was adopted on 28 April 2014. He stated that the provisions governing the protection of industrial designs: filled the current legislative gap; met the needs of potential beneficiaries; and complied with the requirements of relevant international agreements.

- Patents

368. The representative said that protection of patents was previously governed by the "Patents Act 1901" (notified in WT/ACC/SYC/9/Add.1). Taking account of the identified weaknesses in the previous IP legislation, and concerns raised by Members, the representative of Seychelles stated that the "Industrial Property Act, 2014" was adopted on 28 April 2014, which repealed and replaced the "Patent Act 1901" and the "Trade Marks Decree 1977". He noted that, while the overall IP reform and modernization process was still ongoing, the principal legislative requirement in the area of patents (i.e. the preparation and enactment of the "Industrial Property Act, 2014") had been completed.

369. The "Industrial Property Act, 2014" comprised provisions with respect to: the requirements that would need to be met to secure a patent; the subject matters that were excluded from patent protection for policy reasons and practical considerations; who was eligible for patent protection; the procedures related to the filing and processing of patent applications; the rights conferred by a patent; and the limitations imposed on the rights of a patentee, including safeguard mechanisms. Under the Act, the Registrar of Patents was responsible for the registration of patents. According to this Act, any person – whether a citizen of Seychelles or not – could file an application for a patent. The right to an invention was confirmed by a patent which certified the ownership, priority and exclusive right of the patentee to use his/her invention. Pursuant to the "Industrial Property Act, 2014", patents for inventions were valid for 20 years from the date the application was received by the Registrar of Patents.

370. In response to a specific question, the representative of Seychelles said that in the period between 2000 and 2013, 123 patents had been issued under the previous patent legislation, i.e. the "Patents Act 1901".

- Plant variety protection

371. The representative of Seychelles said that there was currently no protection provided for plant varieties. He noted that Seychelles would accede to the International Union for the Protection of New Varieties of Plants (UPOV).

372. The representative of Seychelles confirmed that Seychelles would accede to the International Union for the Protection of New Varieties of Plants (UPOV). He confirmed that his Government would notify, no later than the end of 2015, the accession to the Convention of International Union for the Protection of New Varieties of Plants. The Working Party took note of this commitment.

- Layout designs of integrated circuits

373. The representative of Seychelles said that previously, Seychelles' IP legislation did not provide for the protection of layout designs of integrated circuits. He noted, however, that relevant provisions had been incorporated into the "Industrial Property Act, 2014", which was adopted on 28 April 2014.

374. The "Industrial Property Act, 2014" contained provisions with respect to the requirements for protection of layout designs; the persons eligible for protection; the procedures related to application, examination and registration; and the rights conferred and limitations of right. The representative of Seychelles noted that these provisions would not only enable Seychelles to comply with international best practices but also stimulate local activities and foster transfer of technology.

- Requirements on undisclosed information, including trade secrets and test data

375. The representative of Seychelles said that Seychelles' previous IP legislation contained no provisions on requirements on undisclosed information, such as trade secrets and test data, including in the context of pharmaceutical and agricultural chemical patents. He noted, however, that relevant provisions had been incorporated into the "Industrial Property Act, 2014", which governed the protection of undisclosed information; defined what constituted undisclosed

information; and specified the consequences of unauthorized disclosure, acquisition or use of confidential information.

- MEASURES TO CONTROL ABUSE OF INTELLECTUAL PROPERTY RIGHTS

376. The representative of Seychelles said that Seychelles' previous IP legislation contained no specific provisions with respect to the control of potential abuse of intellectual property rights. He noted, however, that relevant provisions had been incorporated into the "Industrial Property Act, 2014" (Part VIII) and the "Copyright Act, 2014" (Section 31), which governed the control of potential abuse of intellectual property rights (IPRs).

- ENFORCEMENT

- Civil judicial procedures and remedies

377. The representative of Seychelles said that under the old IP legislative framework, the "Copyright Act 1984", the "Trade Marks Decree 1977" and the "Patents Act 1901" contained provisions which provided for procedures and measures dealing with the infringement of intellectual property rights. He further added that under the Seychelles' Civil Code, the violation of the exclusive rights of the owners of a copyright, trademark or patent resulted in civil liability by the offenders in the form of both compensation for the damages suffered by the proprietor, and the immediate prohibition of the illegal usage of the rights. He noted that "prohibition" referred to in-land prohibitions only (i.e. in the territory of Seychelles). He further said that any infringement of intellectual property rights could result in: (i) a Supreme Court injunction to cease the infringement; and (ii) compensation for damages. In response to a specific question, he reconfirmed that the remedies stipulated in Seychelles' Civil Code were available to both Seychellois and foreign nationals.

378. Some Members enquired whether the Seychelles' Civil Code would be amended in order to incorporate administrative procedures and remedies, provisional measures and special border measures. In response, the representative of Seychelles said that, as a result of the review of the old IP legislative framework, his Government had incorporated provisions with respect to administrative procedures and remedies, provisional measures and special border measures, as required by the TRIPS Agreement, in the new intellectual property legislation, i.e. the "Copyright Act 2014" and the "Industrial Property Act 2014".

379. Asked to explain whether compensation for damages would extend to pre-established damages as suggested by Article 45(2) of the TRIPS Agreement, the representative of Seychelles replied that the Civil Code would be amended to include relevant provisions providing for pre-established damages. In further updates, however, he noted that, as part of the comprehensive review of the legislative IP framework, his Government had incorporated relevant provisions directly into the new IP legislation, i.e. the "Copyright Act 2014" (Sections 30(2) and 31(2)) and the "Industrial Property Act 2014" (Part VIII). He confirmed that the new IP regime, specifically, Seychelles' new IP legislation was in full conformity with the requirements of the TRIPS Agreement.

- Provisional measures

380. The representative of Seychelles said that the previous IP regime did not meet the requirements of the TRIPS Agreement with respect to provisional measures. However, as a result of the comprehensive review of the old IP regime, the "Copyright Act 2014" and the "Industrial Property Act 2014" had been adopted. He stated that these Acts incorporated provisions of the TRIPS Agreement with respect to provisional measures.

- Administrative procedures and remedies

381. The representative of Seychelles confirmed that the previous IP legislation did not contain provisions with respect to administrative procedures and remedies. However, as a result of the comprehensive review of the old IP regime, the "Copyright Act 2014" and the "Industrial Property Act 2014" had been adopted. He stated that both Acts contained specific provisions with respect

to administrative procedures and remedies and were thereby in full conformity with the TRIPS Agreement.

- Special border measures

382. Asked to provide further information on existing intellectual property enforcement measures at the border regarding counterfeit and/or pirated goods, the representative of Seychelles acknowledged that although some border measures were in place with respect to counterfeit and/or pirated goods, these enforcement measures were marginal. He noted that as a result of the modernization and reform process of Seychelles' institutional and legal IP framework, new IP legislation and other related legislation had been prepared and adopted to fully conform with WTO rules, including the WTO TRIPS Agreement. Chapter 13 of the consolidated "Customs Management Regulations 2014", i.e. the "Customs Management (Border Measures) Regulation 2014" (notified in WT/ACC/SYC/57) had been adopted, under the already enacted "Copyright Act 2014" and the "Industrial Property Act 2014", to provide for enforcement measures at the border with respect to counterfeit and/or pirated goods.

- Criminal procedures

383. The representative of Seychelles said that the "Copyright Act 2014" and the "Industrial Property Act 2014" contained provisions with respect to copyright offences and penalties. Under the "Copyright Act 2014", the provisions foresaw a fine of up to SR50,000 and/or imprisonment for up to 5 years. Under the "Industrial Property Act 2014", the provisions stipulated a fine of up to SR500,000 and/or imprisonment for up to 5 years. He added that the Penal Code of 1955, contained provisions to prosecute criminal offences/actions, such as the import of counterfeit and/or pirated good(s) into Seychelles.

384. Some Members enquired whether Seychelles' legislation provided for criminal procedures for importing, distributing, selling and trafficking both counterfeit and pirated goods. The same Members noted that pursuant to Article 61 of the TRIPS Agreement, criminal procedures would be required at least for wilful trademark counterfeiting or copyright piracy. The representative of Seychelles replied that the "Copyright Act 2014" and the "Industrial Property Act 2014" had incorporated relevant provisions. He further added that Seychelles' reformed and modernized IP regime ensured full conformity with the TRIPS Agreement, including TRIPS Article 61. It also complied with other related international agreements.

385. Several Members requested Seychelles to undertake a commitment that, from the date of accession, Seychelles would fully implement the TRIPS Agreement, without recourse to any transitional arrangements.

386. In response, the representative of Seychelles said that his Government was committed to fully implement the TRIPS Agreement, from the date of accession, without recourse to any transitional arrangements. For more information on the implementation of the TRIPS Agreement, see documents WT/ACC/SYC/16 and its Revisions, and WT/ACC/SYC/18 and its Revisions.

387. The representative of Seychelles stated that, in keeping with international best practices in the area of intellectual property rights, the Government of Seychelles had undertaken a comprehensive reform and modernization process of its previous intellectual property rights regime. As a result of this reform, the "Copyrights Act 2014" and the "Industrial Property Act 2014", as well as other related pieces of legislation, had been adopted. He confirmed that Seychelles' reformed institutional and legislative IP framework was in full conformity with the Agreement on Trade-Related Aspects of Intellectual Property Rights. He further confirmed that Seychelles would apply the provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights, from the date of accession to the WTO, without recourse to any transitional periods. The Working Party took note of this commitment.

VI. POLICIES AFFECTING TRADE IN SERVICES

388. The representative of Seychelles said that a number of laws affecting trade in services had been amended – the "Mutual and Hedge Fund Act 2007" (amended in 2008); the "Central Bank of Seychelles Act 2004" (amended in 2009) (notified in WT/ACC/SYC/9/Add.1); the "Postal Sector

Act 2010" (notified in WT/ACC/SYC/40); the "Investment Code of Seychelles Act 2005" (repealed and replaced by Seychelles Investment Act 2010); the "Anti-Money Laundering Act 2006" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); the "Companies Ordinance 1972" (amended) (notified in WT/ACC/SYC/9/Add.1, and the amendment in WT/ACC/SYC/53); the "Financial Institutions Act 2004" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); the "Hospitals and Dispensaries Act" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); the "International Corporate Service Providers Act 2003" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); the "International Business Companies Act 1994" (amended in 2011); the "International Trusts Act 1994" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); the "Licences Act 2010" (amended in 2011); the "Broadcasting and Telecommunication (Amendment) Act 2004" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1); and the "Public Utilities Corporation Act" (amended in 2011) (notified in WT/ACC/SYC/9/Add.1).

389. The representative of Seychelles noted that Seychelles' services sector, as a whole, had accounted for 71% of GDP in 2013. This figure included both private and public sectors.

390. He added that the insurance sector accounted for 5.4% of GDP in 2013, with three insurance companies present on the domestic market (of which one was foreign-owned). The banking and other financial services sector was characterised by the existence of seven commercial banks (of which five were of foreign ownership), three non-banking institutions, 25 bureau de change and two offshore banks. The securities market fell under the purview of the the Financial Services Authority (FSA).

391. The representative of Seychelles stated that the communication services sector had been largely liberalized and competition in the telecommunication industry was strong. He added that the fibre optic submarine project had been completed in 2012, which was considered to have brought substantial economic benefits to the industry and the country's economy as a whole.

392. Tourism remained the most important sector of the economy. The Seychelles Tourism Board was responsible for all tourism-related activities. Revenue generated from tourism and its related activities had represented approximately 30% of the country's GDP in 2013.

393. In response to a specific question, the representative of Seychelles said that although Accounting and Bookkeeping Services (CPC 862) as well as Taxation Services (CPC 86301, 86302, 86303, 86309) were open to Foreign Service suppliers through Modes 1, 2 and 3, the services had to be provided only by the members of an accredited institute of accountants or taxation. Most of the accountants practicing in Seychelles were members of the Institute of Chartered Accountants (of England and Wales). However, any member of a National Institute affiliated to the International Federation of Accountants was eligible to provide accountancy services under Modes 1, 2 and 3. Similarly, the taxation services in Seychelles were mainly provided by the members of the Chartered Institute of Taxation (CIOT) of the United Kingdom but those with similar qualifications from any WTO Member were also eligible to provide these services. He further stated that Auditing Services (CPC 86211) were also open to foreign service suppliers under Modes 1, 2 and 3 but the official audit reports had to be confirmed by an auditor or an auditing firm licensed in Seychelles. He further stated that Architectural Services (CPC 8671), Engineering services (CPC 8672), Integrated Engineering Services (CPC 8673) and Urban Planning and Landscape Architectural Services (CPC 8674) were also open to foreign services suppliers, but only the architects and engineers registered in Seychelles were entitled to submit plans to the Seychelles National Planning Authority to be considered for subsequent construction work. He also said that Non-Life Insurance Services (CPC 8129) and Services Auxiliary to Insurance (CPC 8140) were open to foreign service suppliers but all physical assets in Seychelles were required to be insured in Seychelles.

394. Responding to specific requests of a Member, the representative of Seychelles confirmed that for the services included in Seychelles' Schedule of Specific Commitments on Services, Seychelles would ensure that its licensing procedures and conditions would not act as independent barriers to market access. He further confirmed that (i) Seychelles' licensing procedures and conditions would be published prior to becoming effective; (ii) Seychelles would specify, in its licensing procedures and conditions, reasonable time frames for review and decision by all relevant authorities, and would ensure that such review and decisions did not exceed those time frames; (iii) applicants would be able to request licensing without individual invitation; (iv) any fees charged, which were not deemed to include fees determined through auction or a tendering

process, would be commensurate with the administrative cost of processing an application; (v) the competent authorities of Seychelles would, after the receipt of an application, inform the applicant whether the application was considered complete under Seychelles' domestic laws and regulations and in the case of incomplete applications, would identify the additional information required to complete the application and provide an opportunity to rectify deficiencies; (vi) if an application was terminated or denied, the applicant would be informed in writing and without delay of the reasons for such action. The applicant would have the possibility to submit, at his/her discretion, a new application remedying the deficiencies cited as the basis for termination or denial; and (vii) in case examinations were held for the licensing of professionals, such examinations would be scheduled at reasonable intervals. The Working Party took note of these commitments.

395. In addition, the representative of Seychelles confirmed that Seychelles would publish all laws, regulations and other measures of general application pertaining to or affecting trade in services. Publication of such laws, regulations and other measures would include the effective date of these measures and the general scope of services or activities affected. He further confirmed that Seychelles would publish a list of all organizations that were responsible for authorizing, approving or regulating service activities for each service sector. In addition, Seychelles would publish in the official journal all of its licensing procedures and conditions upon accession. The Working Party took note of these commitments.

396. The representative of Seychelles also confirmed that Seychelles would: (a) publish in advance any regulations or other implementing measure; (b) provide interested persons and other Members a reasonable opportunity to comment on such proposed regulation or other implementing measure; and (c) allow reasonable time between publication of the final regulation or other implementing measure and its effective date. The Working Party took note of these commitments.

397. In response to a specific question, the representative of Seychelles said that the Gainful Occupation Permit (GOP) was a work permit. The GOP requirement applied only to the recruitment of foreign nationals to work (paid or unpaid) in any business in Seychelles. The fee charged by the Government amounted to SR700 per month, notwithstanding the country of origin of the worker.

398. Asked how the GOP requirement was administered and enforced, the representative of Seychelles replied that an application for the recruitment of a foreign national in a business in Seychelles had to be submitted by the prospective employer to the Ministry of Labour and Human Resources Development (MLHRD) for approval. If an application was approved, the MLHRD provided a certificate to the employer, confirming that no Seychellois currently qualified for the vacant post. Thereafter, the prospective employer had to submit the certificate to the Immigration Division for the issuance of a Gainful Occupation Permit (GOP). The processing fee by the Immigration Division was SR1,000 (paid once) and the GOP fee was SR700 per month. Upon obtaining the GOP from the Immigration Division, and within one month from the date of recruitment, the employer had to submit four copies of the contract of employment - together with the applicable fee of SR700 per month (first instalment) - to the MLHRD for attestation.

399. In response to a specific questions as to whether the professions listed in Seychelles' Schedule of Specific Commitments on Services (i.e. business visitors, intra-corporate transferees, contractual services suppliers, independent professionals and installers and maintainers) required a Gainful Occupation Permit (GOP) to be able to enter and work in Seychelles, the representative of Seychelles stated that except for business visitors, the other listed professions required a GOP to be able to enter and work in Seychelles.

400. In response to a specific question, the representative of Seychelles stated that the foreign ownership of freehold land was generally prohibited. However, foreign services providers could acquire privately-owned land on Inner Islands: Mahe, Praslin, La Digue, Silhouette, Cerf and St. Anne island), subject to Government sanction. He further stated that foreign services suppliers could also lease/rent non-movable property for up to two years without requiring Government sanction. Two yearly extensions beyond the initial two-year period also did not require Government sanctions. However, the lease/rent of non-movable property for longer terms, up to 99 years, was subject to Government sanction. Such sanction was to be granted - unless the applicant was involved in money laundering; financing of terrorism; had been convicted of a serious crime; had links to organized crime or terrorist organizations; or if the use of land was not

in line with the "Land Use Plan" of the particular area. He reaffirmed that the limitations of the "Land Use Plan" were applied to Seychellois and foreigners in a non-discriminatory manner.

401. The representative of Seychelles confirmed that it would apply and interpret its legislation in conformity with its commitments on services contained in the Schedule of Specific Commitments on Services annexed to Seychelles' Protocol of Accession to the WTO. The Working Party took note of these commitments.

VII. TRANSPARENCY

- Publication of information on trade

402. The representative of Seychelles said that all new legislation, including all laws, regulations, decrees, judicial decisions and amendments to existing legislation, were published in the Official Gazette. While the Official Gazette was available for sale to the public from the Attorney General's Office, the Official Gazette could also be viewed, free of charge, on the internet on <http://www.seylli.org/>, and at the Attorney General's Office, the National Library or the National Archives. He added that administrative rulings of general application related to trade were not published in the Official Gazette, but by the responsible Ministries or authorities on their websites, as appropriate (for example, on <http://www.src.gov.sc/pages/resources/rulings.aspx>).

403. In response to a specific question, the representative of Seychelles said that public consultations were held with stakeholders prior to a law being submitted to the National Assembly for debate and its subsequent adoption. The purpose of this process was to ensure that stakeholders were aware of all relevant legislative activities, and had an opportunity to comment on the draft legislation, prior to its adoption.

404. Asked to clarify under what circumstances, if any, any laws, regulations, decrees, judicial decisions and administrative rulings of general application or other normative acts or measures pertaining to or affecting trade in goods, services or TRIPS would become effective prior to publication, the representative of Seychelles noted that bills were published in the Official Gazette, prior to their enforcement, to allow for public and private comments. He clarified that if legislation was promulgated by the Minister or President, the legislation would become effective and would be made publicly available through the means of the Official Gazette.

405. In response to a specific question, the representative of Seychelles reaffirmed that the process for the enactment and promulgation of acts and regulations would grant a period of no less than 30 days for consultations, as per paragraphs 88 and 89.

406. A Member asked Seychelles to clarify what steps the Government of Seychelles had taken to implement the commitments undertaken in paragraph 407. The representative of Seychelles replied that his Government had taken relevant action to establish the relevant infrastructure (i.e. hardware and software), as indicated in the relevant paragraphs of this Report, to effectively implement the transparency commitments with regard to the publication of information requirement. He noted that information on the establishment of Seychelles "Trade Portal" had been notified in WT/ACC/SYC/58.

407. The representative of Seychelles confirmed that, from the date of accession, all laws, regulations, decrees, judicial decisions and administrative rulings of general application related to trade would be published promptly in a manner that fulfils WTO requirements, including Article X of the GATT 1994 and Article 3 of the GATS. As such, no law or regulation related to international trade would become effective prior to such publication in the Official Gazette. All regulations and other normative acts or measures pertaining to or affecting trade in goods, services, or TRIPS would be published promptly in a single official source, and that no such regulation or other normative act or measure would become effective or be enforced prior to such publication. He further confirmed that, within two years of accession, Seychelles would establish a website updated on a regular basis and readily available to WTO Members, individuals and enterprises, dedicated to the publication of all regulations and other measures pertaining to or affecting trade in goods, services, and TRIPS prior to enactment, and that Seychelles would provide a reasonable period, i.e., no less than 30 days, for comment to the appropriate authorities before such measures are implemented, except for those regulations and other measures involving

national emergency or security, or for which the publication would impede law enforcement. The publication of such regulations and other measures would, where appropriate or possible, include the effective date of these measures and list the products and services affected by the particular measure, identified by appropriate tariff line and classification. The Working Party took note of these commitments.

- Notifications

408. The representative of Seychelles said that, unless otherwise provided for in this Report, Seychelles would submit all initial notifications required by any Agreement constituting part of the WTO Agreement upon accession. Any laws, regulations, or other measures subsequently enacted by Seychelles, and which were required to be notified pursuant to the WTO Agreement, would also be notified in a time and manner consistent with WTO requirements. The Working Party took note of these commitments.

VIII. TRADE AGREEMENTS

409. The representative of Seychelles said that Seychelles was a signatory to the Cotonou Partnership Agreement (CPA), which granted preferential market access to the European Union (EU) market for all African Caribbean and Pacific (ACP) States in line with the Lomé Convention. Seychelles, as part of the Eastern and Southern Africa (ESA) configuration, had negotiated and signed the EU-ESA interim EPA in 2009. He further noted that, as a member of the Common Market for Eastern and Southern Africa (COMESA) since 1998 and the COMESA Free Trade Area (FTA) since 2009, Seychelles provided preferential treatment to trade with COMESA members party to the COMESA FTA. Seychelles was a member of the Southern African Development Community (SADC), African Union (AU), the African Development Bank (ADB), the African Reinsurance Corporation, and the Indian Ocean Commission (IOC). He added that Seychelles was one of the 26 States that had signed the memorandum of intent to negotiate the Tripartite Free Trade Agreement.

410. In response to a specific question, the representative of Seychelles said that currently, his Government did not provide any tariff preferences to other SADC members under the SADC institution.

411. In response to questions from Members, the representative of Seychelles informed Members that COMESA member states included: Burundi, Comoros, D.R. Congo, Djibouti, Egypt, Eritrea, Ethiopia, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Seychelles, South Sudan, Sudan, Swaziland, Uganda, Zambia and Zimbabwe. Asked to indicate which COMESA member states were not party to the COMESA FTA, he also informed Members that D.R. Congo, Eritrea, Ethiopia, Swaziland and Uganda were not parties to the said FTA. He informed Members that relevant information, subject to updates, were publicly available on the COMESA website (<http://www.comesa.int/>).

412. Asked to describe the implementation dates and terms of the agreed removal of tariffs *vis-à-vis* other parties to the COMESA FTA, the representative of Seychelles stated that Seychelles joined the COMESA FTA in May 2009, pursuant to the "Trades Tax (Common Market for Eastern And Southern Africa Free Trade Area) Regulations, 2009" (notified in WT/ACC/SYC/53). Since then, the removal of tariffs had been effective and applied.

413. In response to a specific question, the representative of Seychelles said that Seychelles' accession terms to the COMESA FTA contained an agreed "sensitive list". The products on this "sensitive list" were not subject to the tariff liberalization provisions, which were generally applicable under the COMESA FTA. He added that full duty free access applied to all of Seychelles' goods, which were exported to other COMESA FTA member states. He further confirmed that there were no partial preferences or "phased-in" duty free treatment requirements affecting Seychelles' exports to other COMESA FTA member states.

414. Some Members asked Seychelles to provide more information on the terms of its participation in COMESA, in particular, whether any transitional arrangements were in place.

415. The representative of Seychelles replied that the COMESA FTA was a stepping stone to set up a comprehensive COMESA Customs Union (CU), to which all COMESA members would be a party. He added that once this CU was fully operational, COMESA members would also be required to apply the COMESA Common External Tariff (CET) on products that were not originating from within the COMESA CU and a COMESA Community Levy.

416. A Member enquired about the timeframe required for Seychelles to join the COMESA CU. In response, the representative of Seychelles said that, given Seychelles' human resource constraints, his Government could not conduct WTO accession and COMESA CU negotiations at the same time. Therefore, his Government was currently not in a position to provide an exact timing on when Seychelles would join the COMESA CU. He welcomed the strong support of Members for the regional integration process and, in doing so, informed Members that Seychelles would accede to the WTO prior to participation in the COMESA CU. In further updates, he noted that the COMESA CU was scheduled to become operational by January 2015. He added that once the COMESA CU became operational, Seychelles would be obliged to apply the COMESA CET.

417. In the context of Seychelles' accession to the COMESA CU, Members asked Seychelles to clarify what aspects of its foreign trade regime, other than the alignment of tariff rates to third countries, would need to be reviewed and negotiated as part of its accession. The representative of Seychelles replied that negotiations would be in relation to tariff alignment only. He referred to [Table 4b](#) in the section on "Ordinary customs duties", which provided a summary analysis of the COMESA CET rates.

418. As a member of the Southern African Development Community (SADC) since 2008 (earlier membership was in the period 1997 to 2003), Seychelles had initiated negotiations, in October 2011, to accede to the SADC FTA.

419. In response to a specific question, the representative of Seychelles confirmed that his Government had no intention of joining the EAC or the EAC FTA, at this stage.

420. Asked to clarify whether the Tripartite Free Trade Agreement was the same as the African Free Trade Zone, which COMESA, EAC and SADC had decided to create in October 2008, he replied that the Tripartite FTA had the same objectives as the Free Trade Zone. In 2013, imports to Seychelles from the States party to the Tripartite initiative, accounted for 6% of Seychelles' total imports, while exports to the Tripartite region amounted to 2% of Seychelles' total exports. He confirmed that this figures covered all members of COMESA, SADC, and the EAC - the potential participants in the Tripartite FTA. He noted that the first phase of negotiations was focused on an FTA for trade in goods only, with a view of expanding the FTA, at a later stage, to include trade in services. In response to further questions on the Tripartite FTA negotiations, he clarified that his Government was unable to identify, more specifically, the scope, nature and status of the provisions of the Tripartite FTA and their implementation because the FTA was still in the process of being negotiated.

421. The representative of Seychelles confirmed that his Government would observe the relevant provisions of the WTO Agreement, including Article XXIV of the GATT 1994, the 1979 GATT Decision on Differential and More Favorable Treatment, Reciprocity and Fuller Participation of Developing Countries (Enabling Clause) and Article V of the GATS in its trade agreements and would ensure that the applicable provisions of the WTO Agreements for notification, consultation, and other requirements concerning free trade areas, customs unions and other preferential trade arrangements, of which Seychelles was, or may become, a Member, were met from the date of accession. The Working Party took note of these commitments.

CONCLUSIONS

422. The Working Party took note of the explanations and statements of Seychelles concerning its foreign trade regime, as reflected in this Report. The Working Party took note of the commitments given by Seychelles in relation to certain specific matters, which are reproduced in paragraphs 14, 75, 76, 82, 83, 94, 96, 120, 135, 137, 144, 149, 163, 191, 206, 210, 215, 217, 220, 240, 249, 262, 282, 297, 300, 314, 322, 324, 329, 339, 345, 372, 387, 394, 395, 396, 401, 407, 408 and 421. The Working Party took note that these commitments had been incorporated in paragraph 2 of the Protocol of Accession of Seychelles to the WTO.

423. Having carried out the examination of the foreign trade regime of Seychelles and in the light of the explanations, commitments and concessions made by the representative of Seychelles, the Working Party reached the conclusion that Seychelles be invited to accede to the Marrakesh Agreement Establishing the WTO under the provisions of Article XII. For this purpose, the Working Party has prepared the draft Decision and Protocol of Accession reproduced in the Appendix to this Report, and takes note of Seychelles' Schedule of Concessions and Commitments on Goods (document WT/ACC/SYC/64/Add.1) and its Schedule of Specific Commitments on Services (document WT/ACC/SYC/64/Add.2) that are annexed to the Protocol. It is proposed that these texts be adopted by the General Council when it adopts the Report. When the Decision is adopted, the Protocol of Accession would be open for acceptance by Seychelles which would become a Member thirty days after it accepts the said Protocol. The Working Party agreed, therefore, that it had completed its work concerning the negotiations for the accession of Seychelles to the Marrakesh Agreement Establishing the WTO.

ANNEX 1

Laws, Regulations and other Information Provided to the Working Party by Seychelles

LEGISLATION/REGULATION	LEGISLATION NOTICE (WT/ACC/SYC/...)
Economic Policies	
Anti-Money Laundering Act 2006	WT/ACC/SYC/9/Add.1
Banking (Special Provisions) Act	WT/ACC/SYC/9/Add.1
Bill of Exchange Act	WT/ACC/SYC/9/Add.1
Insolvency Act, 2013	WT/ACC/SYC/46
Bankruptcy and Insolvency Act	WT/ACC/SYC/9/Add.1
Central Bank of Seychelles Act 2004	WT/ACC/SYC/9/Add.1
Commercial Code Act	WT/ACC/SYC/9/Add.1
Co-operatives Act	WT/ACC/SYC/9/Add.1
Foreign Exchange Act 2009	WT/ACC/SYC/43
Foreign Exchange (Amendment) Act, 2010	WT/ACC/SYC/59
Companies Ordinance 1972	WT/ACC/SYC/9/Add.1
Limited Partnerships Act 2003	WT/ACC/SYC/9/Add.1
Development Bank of Seychelles Decree	WT/ACC/SYC/9/Add.1
Development Loans Act	WT/ACC/SYC/9/Add.1
Financial Institutions Act 2004	WT/ACC/SYC/9/Add.1
Financial Institutions (Amendment) Act 2008	WT/ACC/SYC/9/Add.1
Financial Institutions (Bureau de Change) Regulations 2008	WT/ACC/SYC/9/Add.1
Financial Institutions (Domestic Banking Business) Regulations 1996	WT/ACC/SYC/9/Add.1
Financial Institutions (Non-Domestic Banking Business) Regulations 1996	WT/ACC/SYC/9/Add.1
Fair Competition Act 2009	WT/ACC/SYC/10/Add.2
Consumer Protection Act 2010	WT/ACC/SYC/9/Add.1
Fair Trading Commission Act 2009	WT/ACC/SYC/10/Add.2
Firearms and Ammunition Act	WT/ACC/SYC/9/Add.1
Geneva Conventions Act	WT/ACC/SYC/9/Add.1
Hospitals and Dispensaries Act	WT/ACC/SYC/9/Add.1
Health Professionals Bill 2006	WT/ACC/SYC/9/Add.1
International Financial Organization (Membership) Act	WT/ACC/SYC/9/Add.1
International Monetary Fund (Membership of Seychelles) Act	WT/ACC/SYC/9/Add.1
Insurance Act 2008	WT/ACC/SYC/9/Add.1
Insurance (Domestic Insurance Business) Regulations, 1996	WT/ACC/SYC/4
Insurance (Non-Domestic Insurance Business) Regulations, 1996	WT/ACC/SYC/4
International Corporate Service Providers Act 2003	WT/ACC/SYC/9/Add.1
International Business Companies Act 1994	WT/ACC/SYC/9/Add.1
International Business Companies (Amendment) Act 2011	WT/ACC/SYC/34
International Business Companies (Amendment of Schedule) Regulations 2007	WT/ACC/SYC/9/Add.1
International Trade Zone Act 1995	WT/ACC/SYC/9/Add.1
International Trade Zone (Amendment) Regulations 2004	WT/ACC/SYC/9/Add.1
International Trade Zone (Amendment of Schedule) Regulations 1997	WT/ACC/SYC/9/Add.1
International Trade Zone (Conditions of Employment) Order 1997	WT/ACC/SYC/9/Add.1
International Trade Zone (Employment) Regulations 1997	WT/ACC/SYC/9/Add.1
International Trade Zone Regulations 1995	WT/ACC/SYC/9/Add.1
International Trusts Act 1994	WT/ACC/SYC/9/Add.1
Information on Immigration Entry Requirements and Procedures	WT/ACC/SYC/9/Add.1
Immigration (Amendment) Act 2000	WT/ACC/SYC/9/Add.1
Immigration Decree	WT/ACC/SYC/9/Add.1
Investment Code of Seychelles Act 2005	WT/ACC/SYC/9/Add.1
Seychelles Investment Act 2010	WT/ACC/SYC/26
Draft Seychelles Investment (Economic Activities) Regulations, 2014	WT/ACC/SYC/59
Seychelles Investment (Economic Activities) Regulations, 2014	WT/ACC/SYC/61
Lands Acquisition Act	WT/ACC/SYC/9/Add.1
Legal Practitioners Act	WT/ACC/SYC/9/Add.1
Model Petroleum Agreement 1998	WT/ACC/SYC/22
Mutual Fund and Hedge Fund Act 2008	WT/ACC/SYC/9/Add.1
Medical Practitioners and Dentists Act	WT/ACC/SYC/9/Add.1
Non Resident Bodies Corporate (Special Provisions) Decree	WT/ACC/SYC/9/Add.1
Nurses and Midwives Act	WT/ACC/SYC/9/Add.1
National Statistics Bureau Bill 2005	WT/ACC/SYC/9/Add.1
Pharmacy Act	WT/ACC/SYC/9/Add.1
Prevention of Terrorism Act 2004	WT/ACC/SYC/9/Add.1

<u>LEGISLATION/REGULATION</u>	<u>LEGISLATION NOTICE (WT/ACC/SYC/...)</u>
Protected Cell Companies Act 2003	WT/ACC/SYC/9/Add.1
Protected Cell Companies (Amendment) Act 2004	WT/ACC/SYC/9/Add.1
Protected Cell Companies (Fees) Regulations 2004	WT/ACC/SYC/9/Add.1
Public Finances (Control and Management) Act of 1991 (Chapter 188)	WT/ACC/SYC/4/Add.1
Public Finances Act 1996	WT/ACC/SYC/51
Registration of Business Names Act	WT/ACC/SYC/9/Add.1
Seychelles Company Act (Chapter 70) of 1972	WT/ACC/SYC/4/Add.2
Seychelles International Business Authority Act 1994	WT/ACC/SYC/9/Add.1
Seychelles International Business Authority (Amendment) Act 2005	WT/ACC/SYC/9/Add.1
Seychelles International Business Authority Vision and Mission Statements	WT/ACC/SYC/9/Add.1
Financial Services Authority Act 2013	WT/ACC/SYC/52
Security on Movables Act	WT/ACC/SYC/9/Add.1
Seychelles National Investment Corporation Decree	WT/ACC/SYC/9/Add.1
Town and Country Planning Act	WT/ACC/SYC/9/Add.1
Town and Country Planning Act (Use Classes) Regulations	WT/ACC/SYC/9/Add.1
Tourism (Incentives) Act 2003	WT/ACC/SYC/35
Tourism (Incentives) (Amendment) Act 2008	WT/ACC/SYC/35
Tourism (Incentives) (Amendment of Schedules) Regulations, 2008	WT/ACC/SYC/35
Taxation	
Business Tax Act 2009	WT/ACC/SYC/40
Business Tax Act 1987	WT/ACC/SYC/9/Add.1
Business Tax (Amendment Act) 2010	WT/ACC/SYC/40
Business Tax (Amendment of Schedules) Regulations 2012	WT/ACC/SYC/22 and WT/ACC/SYC/41
Income and Non-Monetary Benefits Tax Act 2010	WT/ACC/SYC/26
Income and Non-Monetary Benefit Tax (Amendment of Schedules) Regulations 2012	WT/ACC/SYC/22
Entertainments Tax Regulations	WT/ACC/SYC/9/Add.1
Goods and Services Tax Act 2001	WT/ACC/SYC/9/Add.1
Goods and Services Tax Regulations 2003	WT/ACC/SYC/9/Add.1
Stamp Duty Act	WT/ACC/SYC/9/Add.1
Seychelles Petroleum (Taxation) Act 2008	WT/ACC/SYC/9/Add.1
Taxation (Provisional Charging) Act	WT/ACC/SYC/9/Add.1
Trades Tax Act 1992	WT/ACC/SYC/9/Add.1
Trades Tax Regulations 1997	WT/ACC/SYC/9/Add.1
Revenue Administration Act, 2009	WT/ACC/SYC/35
Revenue Administration (Fees) Regulations 2011	WT/ACC/SYC/22
Revenue Administration (Amendment) Regulations, 2014	WT/ACC/SYC/61
Customs Management Act 2011	WT/ACC/SYC/20
Value Added Tax Act 2010	WT/ACC/SYC/27
Value Added Tax (Amendment) Act, 2012 (dated 28 June 2012)	WT/ACC/SYC/27
Value Added Tax (Amendment) Act, 2012 (dated 31 December 2012)	WT/ACC/SYC/27
Draft Value Added Tax (Amendment of Schedules) Regulations 2013	WT/ACC/SYC/26
Value Added Tax (Amendment of Schedules) Regulations 2012	WT/ACC/SYC/34
Value Added Tax (Amendment of Schedules) Regulations 2014	WT/ACC/SYC/48
Draft Customs Management (Border Measures) Regulations, 2013	WT/ACC/SYC/47
Customs Management (Tariffs and Classification of Goods) Regulations, 2013	WT/ACC/SYC/28
Draft Customs Management (Manifest form and procedures) Regulations 2012	WT/ACC/SYC/31
Draft Customs Management (Supply and Granting of stores) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Transshipment Procedure) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Transit Procedure) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Provisional and Incomplete Declaration) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Disposal of Goods) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Usual Form of Handling) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Warehouse Bond) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Condition for Relief on Re-Importation and Same State Return) Regulations 2012	WT/ACC/SYC/31
Customs Management (Condition for Relief on Re-Importation and Same State Return) Regulations, 2012	WT/ACC/SYC/53
Draft Customs Management (Obligation to Lodge Pre-Departure Declaration) Regulations 2013	WT/ACC/SYC/31
Draft Customs Management (Entry of Goods for Export) Regulations	WT/ACC/SYC/31
Customs Management (Entry of Goods for Export) Regulations 2012	WT/ACC/SYC/53
Draft Customs Management (Amendment) (Importation and Exportation of	WT/ACC/SYC/31

LEGISLATION/REGULATION	LEGISLATION NOTICE (WT/ACC/SYC/...)
Goods by Post) Regulations 2013	
Draft Customs Management (Declarations for importation or exportation of goods) Regulations 2013 (and Annex to Section 100)	WT/ACC/SYC/31
Draft Customs Management (Valuation of Goods) Regulations 2012	WT/ACC/SYC/32
Draft Customs Management (Origin of Goods) Regulations 2012	WT/ACC/SYC/33
Draft Customs Management (Amendment) Regulations 2013	WT/ACC/SYC/41
Customs Management (Origin of Goods) Regulations 2013	WT/ACC/SYC/48
Customs Management (Tariff and Classification of Goods) (Amendments) Regulations 2014	WT/ACC/SYC/48
Customs Management (Appeal Against Administrative Decisions) Regulations 2012	WT/ACC/SYC/53
Draft Customs Management (Prohibited and Restricted Goods) Regulations 2013	WT/ACC/SYC/43
Customs Management (Prohibited and Restricted Goods) Regulations, 2014	WT/ACC/SYC/57
Customs Management (Prohibited and Restricted Goods) (Amendment) Regulations, 2014	WT/ACC/SYC/62
Customs Management Regulations, 2014	WT/ACC/SYC/57
Customs Management (Amendment of Trades Tax Regulations, 1997) Regulations, 2014	WT/ACC/SYC/61
Excise Tax Act 2009	WT/ACC/SYC/43
Draft Excise Tax Act (Amendment) Regulations 2013	WT/ACC/SYC/41
Excise Tax (Amendment of Schedules 1 and 2) (Amendment) Regulations 2014	WT/ACC/SYC/48
Import/Export regulations	
Companies (Special Licences) Act 2003	WT/ACC/SYC/9/Add.1 and WT/ACC/SYC/34
Consumer Protection Act 1997	WT/ACC/SYC/9/Add.1
Consumer Protection (Control of Imports) Regulations 1999	WT/ACC/SYC/9/Add.1
Licences Act 2010	WT/ACC/SYC/10/Add.2
Licence (Trade) Regulations 1987	WT/ACC/SYC/10/Add.1
Licences (Amendment) Act 1998	WT/ACC/SYC/9/Add.1
Licences (Public Omnibus) Regulations 2008	WT/ACC/SYC/9/Add.1
Licences (Trade) Regulations 2012	WT/ACC/SYC/34
Licences (Trade) (Amendment) Regulations, 2014	WT/ACC/SYC/61
Licences (Petroleum Storage and Sale) (Amendment) Regulations 2012	WT/ACC/SYC/34
Licences (Accommodation, Catering and Entertainment Establishments) Regulations, 2001	WT/ACC/SYC/43
Licences (Manufacturing) Regulations, 1999	WT/ACC/SYC/43
Licences (Liquor and Outdoor Entertainment) Regulations, 1998	WT/ACC/SYC/43
Licences (Diving Business) Regulations, 1991	WT/ACC/SYC/41
Licences (Miscellaneous Services) Regulations, 2000	WT/ACC/SYC/41
Licences (Trade) Regulations, 1987, amended in 1992	WT/ACC/SYC/43
Licences (Casino) Regulations, 1987 amended, 1988, 1993, 1994 and 1999	WT/ACC/SYC/40
Licences (Gaming Machines) Regulations, 1994	WT/ACC/SYC/41
Licences (Games of Chance) Regulations, 1994	WT/ACC/SYC/43
Public Officers' Ethics (Amendment) Regulations 2009	WT/ACC/SYC/22
Public Officers' Ethics Act (Commencement) Notice 2008	WT/ACC/SYC/22
Public Officers' Ethics Regulations 2008	WT/ACC/SYC/22
Public Officers' Ethics Act 2008	WT/ACC/SYC/22
Export of Fishery Products (Amendment) Act, 2003	WT/ACC/SYC/37
Export of Fishery Products (Sanitary) Regulations 2010	WT/ACC/SYC/37
Export of Fishery Products (Aquaculture) Regulations 2010	WT/ACC/SYC/37
Export of Fishery Products (Aquaculture Feed) Regulations 2010	WT/ACC/SYC/37
Export of Fishery Products (By-Products) Regulations 2010	WT/ACC/SYC/37
Export of Fishery Products (Sanitary) (Amendment) Regulations 2011	WT/ACC/SYC/37
Draft Customs Management (Export Permit) Regulations, 2014	WT/ACC/SYC/59
Customs Management (Export Permit) Regulations, 2014	WT/ACC/SYC/61
Standards, certification, technical regulations	
Conditions of Employment Regulations 1991	WT/ACC/SYC/22
Employment Act 1995	WT/ACC/SYC/22
Seychelles Qualifications Authority Act 2005	WT/ACC/SYC/9/Add.1
Seychelles Qualifications Authority Act 2005 (Commencement) Notice 2006	WT/ACC/SYC/9/Add.1
Seychelles Institute of Management Bill 2006	WT/ACC/SYC/9/Add.1
Seychelles Bureau of Standards Act (Subsidiary Legislation)	WT/ACC/SYC/9/Add.1
Seychelles Bureau of Standards Act 1991 (Revised Edition)	WT/ACC/SYC/22
Draft Seychelles Bureau of Standards Bill 2012	WT/ACC/SYC/22
Seychelles Bureau of Standards (Standard Specification for Periodic Inspection	WT/ACC/SYC/9/Add.1

<u>LEGISLATION/REGULATION</u>	<u>LEGISLATION NOTICE (WT/ACC/SYC/...)</u>
and Testing of Refillable Gas Cylinders) Notice 2005	
Seychelles Bureau of Standards (Standard Specification for Concrete Blocks) Notice 2005	WT/ACC/SYC/9/Add.1
Seychelles Bureau of Standards (National Quality System Certification Scheme) Regulations 2002	WT/ACC/SYC/42
Seychelles Bureau of Standards (Standards Marks) Regulations 1993	WT/ACC/SYC/42
Seychelles Bureau of Standards Bill, 2013 (Draft – Version: 5 August 2013)	WT/ACC/SYC/42
Seychelles Bureau of Standards Act 2014	WT/ACC/SYC/2
Policy on National Framework on Technical Regulations and Conformity Assessment Procedures, dated April 2014	WT/ACC/SYC/54
National Institute for Science, Technology and Innovation Act, 2014	WT/ACC/SYC/56
SPS measures	
Animal (Diseases and Imports) Act	WT/ACC/SYC/4
Environment Protection Act	WT/ACC/SYC/9/Add.1
Environment Protection (Ozone) Regulations 2010	WT/ACC/SYC/42
Energy Act 2012	WT/ACC/SYC/36
Food Act	WT/ACC/SYC/4
Food Bill 2014	WT/ACC/SYC/49
Food Act 2014	WT/ACC/SYC/53
Misuse of Drugs Act 1990	WT/ACC/SYC/9/Add.1
Plant Pests Act (Chapter 171), dated 19 June 1925	WT/ACC/SYC/4/Add.1
Pesticides Control Act 1996	WT/ACC/SYC/9/Add.1
Public Health Act	WT/ACC/SYC/9/Add.1
Public Health (Bake-House) Regulations	WT/ACC/SYC/9/Add.1
Quarantine Act	WT/ACC/SYC/4
Wild Animals and Birds Protection Act	WT/ACC/SYC/9/Add.1
Wild Birds Protection Regulations	WT/ACC/SYC/9/Add.1
Animal and Plant Biosecurity Bill 2011	WT/ACC/SYC/19
Draft Animal and Plant Biosecurity (Plant) Regulations 2012	WT/ACC/SYC/22
Seychelles' Biosecurity Operational Manual, Version 4.0 (December 2011)	WT/ACC/SYC/39
Plant Protection Act 1996	WT/ACC/SYC/36
Plant Protection (Aleurortrochelus atratus) Regulations 2007	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Animal) Regulations 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Fees and Charges) Regulations 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Plant) Regulations 2012;	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Declaration of Infested Biosecurity Controlled Area) (Name of pest or disease) Order	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Designation of Agency Responsible for Biosecurity) Order 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Commencement) Notice 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Regulated) (Quarantine) Plant Pests Order 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Animal) (Declaration of Notifiable Diseases) Order 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Designation of Biosecurity Quarantine Stations) Order 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity (Designation of Biosecurity Points of Entry and Biosecurity Points of Departure) Order 2012	WT/ACC/SYC/36
Draft Animal and Plant Biosecurity Bill 2011 (Objects and Reasons)	WT/ACC/SYC/36
Animal and Plant Biosecurity Act 2014	WT/ACC/SYC/53
Animal and Plant Biosecurity (Designation of Agency Responsible for Biosecurity) Order, 2014	WT/ACC/SYC/61
Animal and Plant Biosecurity Act (Commencement) Notice, 2014	WT/ACC/SYC/61
Animal and Plant Biosecurity (Animal and Plant) Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Animal) Declaration of Notifiable Diseases Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Biosecurity Import Permit) Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Designation of Biosecurity Points of Entry and Departure) Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Fees and Charges) Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Designation of Biosecurity Quarantine Stations) Regulations, 2014	WT/ACC/SYC/62
Animal and Plant Biosecurity (Regulated) Quarantine Plant Pests Regulations, 2014	WT/ACC/SYC/62

LEGISLATION/REGULATION	LEGISLATION NOTICE (WT/ACC/SYC/...)
Agriculture	
Agriculture and Fisheries Incentives Act 2005	WT/ACC/SYC/9/Add.1
Agriculture and Fisheries (Incentives) (Repeal) Bill, 2014. This Bill will repeal the Agriculture and Fisheries (Incentives) Act, 2005 (AFIA 2005) as of 1 January 2015.	WT/ACC/SYC/61
Export of Fishery Products Act 1996	WT/ACC/SYC/9/Add.1
Fisheries Act	WT/ACC/SYC/9/Add.1
Fisheries Regulations	WT/ACC/SYC/9/Add.1
Seychelles Fishing Authority (Establishment) Act 1984	WT/ACC/SYC/9/Add.1
Seychelles Agricultural Agency Act, 2009	WT/ACC/SYC/40
Government Procurement	
Public Procurement Act 2008	WT/ACC/SYC/9/Add.1
Public Procurement Regulations 2014	WT/ACC/SYC/52
Intellectual property protection	
Copyright Act	WT/ACC/SYC/9/Add.1
Draft Copyright Act	WT/ACC/SYC/22
Copyright Bill 2014	WT/ACC/SYC/50
Copyright Act 2014	WT/ACC/SYC/53
Civil Code of Seychelles Act	WT/ACC/SYC/9/Add.1
Courts Act (Subsidiary Legislation)	WT/ACC/SYC/9/Add.1
Criminal Procedure Code	WT/ACC/SYC/4
Interpretation and General Provisions Act	WT/ACC/SYC/9/Add.1
Judiciary Act	WT/ACC/SYC/9/Add.1
Patents Act	WT/ACC/SYC/9/Add.1
Seychelles Code of Civil Procedure	WT/ACC/SYC/9/Add.1
Trade Marks Decree	WT/ACC/SYC/9/Add.1
Draft Industrial Property Rights Bill	WT/ACC/SYC/25
Industrial Property Act 2014	WT/ACC/SYC/53
Control of Rent and Tenancy Agreement Act 1959	WT/ACC/SYC/40
Control of Rent and Tenancy Agreements (Exemption from Provisions of the Act) Notice 1975	WT/ACC/SYC/40
Intellectual Property Development Plan (Government of Seychelles/WIPO), dated February 2010	WT/ACC/SYC/54
Services regulations	
Investment Promotion Act, 1994	WT/ACC/SYC/38
Investment Promotion (Concessions and Incentives) Regulations 1995	WT/ACC/SYC/38
Postal Sector Act, 2010	WT/ACC/SYC/40
Airport (Regulation) Act	WT/ACC/SYC/9/Add.1
Broadcasting and Telecommunication (Amendment) Act 2004	WT/ACC/SYC/9/Add.1
Broadcasting and Telecommunication Act 2000	WT/ACC/SYC/9/Add.1
Control of Supplies and Services Act	WT/ACC/SYC/4
Carriage by Air (Overseas Territories) Order 1967	WT/ACC/SYC/9/Add.1
Civil Aviation Act 2005	WT/ACC/SYC/9/Add.1
Harbour Act (Port and Harbours Dues) (Amendment) Regulations 2005	WT/ACC/SYC/9/Add.1
Harbour (Port and Harbour Dues) Regulations, 2013	WT/ACC/SYC/43
Seychelles Public Transport Corporation Decree	WT/ACC/SYC/9/Add.1
Carriage by Air Acts (Application of Provisions) (Overseas Territories) Order 1967	WT/ACC/SYC/9/Add.1
Carriage of Goods by Sea Act	WT/ACC/SYC/9/Add.1
Control of Hire Craft Act	WT/ACC/SYC/9/Add.1
Education Act 2004	WT/ACC/SYC/9/Add.1
Education (Non-formal Early Childhood Education Centre) Regulations 2005	WT/ACC/SYC/9/Add.1
Education (Private Educational Institutions) Regulations 2005	WT/ACC/SYC/9/Add.1
Essential Services and Property Protection Act	WT/ACC/SYC/9/Add.1
Electronic Transactions Act 2001	WT/ACC/SYC/9/Add.1
Merchant Shipping Act	WT/ACC/SYC/9/Add.1
Maritime Zones Act	WT/ACC/SYC/9/Add.1
Parastatal Corporations Act	WT/ACC/SYC/9/Add.1
Post Office Act	WT/ACC/SYC/9/Add.1
Public Utilities Corporation Act	WT/ACC/SYC/9/Add.1
Road Act 1905	WT/ACC/SYC/9/Add.1
Securities Industry Act, dated 22 December 1995	WT/ACC/SYC/4/Add.1
Securities Act 2007	WT/ACC/SYC/9/Add.1
Securities (Advertisement) Regulations 2008	WT/ACC/SYC/9/Add.1
Securities (Conduct of Business) Regulations 2008	WT/ACC/SYC/9/Add.1

<u>LEGISLATION/REGULATION</u>	<u>LEGISLATION NOTICE (WT/ACC/SYC/..)</u>
Securities (Financial Statements) Regulations 2008	WT/ACC/SYC/9/Add.1
Securities (Forms and Fees) Regulations 2008	WT/ACC/SYC/9/Add.1
Securities (Prospectus) Regulations 2008	WT/ACC/SYC/9/Add.1
Securities (Takeovers) Regulations 2008	WT/ACC/SYC/9/Add.1
Seychelles Archives Act	WT/ACC/SYC/9/Add.1
Seychelles Tourism Board Act 2005	WT/ACC/SYC/9/Add.1
Seychelles Tourism Board (Amendment) Bill 2008	WT/ACC/SYC/9/Add.1
Seychelles Land Transport Agency Bill 2008	WT/ACC/SYC/9/Add.1
Seychelles Civil Aviation Authority Act 2005	WT/ACC/SYC/9/Add.1
Trade Agreements	
Trades Tax (Common Market For Eastern and Southern Africa Free Trade Area) Regulations, 2009	WT/ACC/SYC/53

ANNEX 2**Table 1: Number of IBCs Registered in the Period from 2005 to 2013**

Year	Yearly Total	Cumulative Total
2005	7,097	24,919
2006	8,237	33,156
2007	10,293	43,449
2008	13,752	57,201
2009	12,406	69,607
2010	14,771	84,378
2011	16,485	100,863
2012	16,102	116,965
2013	20,747	137,712

Table 2: List of State-Owned or State-Controlled Enterprises with or without Exclusive Benefits/Privileges

1	2	3	4	5	6	7	8
Company	Parent Ministry	Structure	Aspect of commercial activities/operations	Exclusive Rights	Form of ownership and Government Share (in percentage)	Portion of contribution to total tax revenue	Exemption on Taxes
Entities created by statutes							
Seychelles Public Transport Corporation	Ministry of Home Affairs and Transport	Body Corporate	Public transportation	Exclusive rights to operate public bus transport during peak hours, therefore has no competition on the provision of public transportation during peak hours.	100% owned by Government of Seychelles	0.23%	None
Seychelles Pension Fund	Ministry of Finance, Trade and Investment	Body Corporate	Superannuation fund	<p>All employees are required to contribute to this fund. However, they may contribute to their company's pension fund if they wish to do so.</p> <p>However, the exclusive rights is only limited to mandatory contribution, meaning that employees are free to make other voluntary contributions in other private pension funds.</p>	100% owned by shareholders	0.03%	Business tax, stamp duty, customs duties and VAT solely on imported goods used only in the conduct of the Fund's activities.
Public Utilities Corporation	Ministry of Environment, and Energy	Body Corporate	Provision of utilities (water, electricity and sewage)	Exclusive rights under the PUC Act to provide public utilities in the country.	100% owned by Government of Seychelles	0.86%	None
Seychelles Postal Services	Ministry of Finance, Trade and Investment	Body Corporate	Postal Services provider	Seychelles Postal Services has exclusive rights on the delivery of letters and postcards weighing less than 500 grams.	100% owned by Government of Seychelles	0.05%	None
National Information Services Agency	Office of the President	Agency	Media	National Information Services Agency has no exclusive rights and operates under normal commercial terms.	100% owned by Government of Seychelles	0.07%	None

1 Company	2 Parent Ministry	3 Structure	4 Aspect of commercial activities/operations	5 Exclusive Rights	6 Form of ownership and Government Share (in percentage)	7 Portion of contribution to total tax revenue	8 Exemption on Taxes
Seychelles Civil Aviation Authority	Ministry of Home Affairs and Transport	Body Corporate	Airport management & Regulator	Seychelles Civil Aviation Authority has exclusive rights for the management of aerodromes	100% owned by Government of Seychelles	1.26%	Only business tax.
Seychelles International Business Authority (renamed Financial Services Authority as of 2014)	Ministry of Finance, Trade and investment	Body Corporate	Offshore and Insurance Industry regulator	Seychelles International Business Authority has no exclusive rights.	100% owned by Government of Seychelles	0.05%	None
Seychelles Land Transport Agency	Ministry of Home Affairs and Transport	Agency	Repairs road for government and private sector	Seychelles Land Transport Agency has exclusive rights for public road repair	100% owned by Government of Seychelles	0.10%	None
Development Bank of Seychelles	Ministry of Finance, Trade and Investment	Body Corporate	Development related financing	Development Bank of Seychelles has no exclusive rights and operates under normal commercial environment with its competitors.	60.5% share owned by Government of Seychelles	0.02%	None
Entities incorporated under the Companies Act, 1972							
Praslin Transport Company Limited	Ministry of Home Affairs and Transport advantage	Company	Public transportation	Exclusive rights to operate public transport on Praslin during peak hours, therefore has no competition on the provision of public transportation during peak hours. exclusive rights conferred to it via an agreement with MENRT signed 30 January 2009. Since August 2012, PTC is being run by SPTC.	100% owned by Government of Seychelles	0%	None

1 Company	2 Parent Ministry	3 Structure	4 Aspect of commercial activities/operations	5 Exclusive Rights	6 Form of ownership and Government Share (in percentage)	7 Portion of contribution to total tax revenue	8 Exemption on Taxes
Indian Ocean Tuna (IOT) Limited	Societe Seychelloise d'Investissement Limited	Company	Tuna processing plant	Government owns 40% of IOT. IOT has no exclusive rights on tuna processing, meaning that any competitor can enter the market and compete with IOT on normal commercial terms.	40% share owned by Government of Seychelles	0.51%	None
Seychelles Trading Company Limited (STC)	Ministry of Finance, Trade and Investment	Company	Import, Wholesale Retail and light manufacturing.	STC has no exclusive rights, and operates on normal commercial terms with its competitors.	100% owned by Government of Seychelles	1.32%	None
Petro Seychelles Limited	Office of the President	Company	Hydrocarbon exploration and Administration	This is a regulatory body, with exclusive rights to sell exploration and drilling rights for hydrocarbons.	100% owned by Government of Seychelles	0.01%	None
Seychelles Petroleum Company Limited (SEYPEC)	Ministry of Finance, Trade and Investment	Company	Ship Charter and import and export of fuel.	SEYPEC has no exclusive rights.	100% owned by Government of Seychelles	11.28%	None
State Assurance Company Limited (SACOS)	Ministry of Finance, Trade and Investment	Company	Provision of insurance products.	SACOS has no exclusive rights and operates on normal commercial terms with other competitors in its industry.	20% share owned by Government of Seychelles	0.01%	None
Seychelles Cable System Company Limited	Office of the Vice -President (DICT)	Company	Bandwidth provider	Seychelles Cable System Limited Company has no exclusive rights, meaning that any competitor is free to enter the market and compete on normal commercial terms.	41% share owned by Government of Seychelles	0.29%	None

1 Company	2 Parent Ministry	3 Structure	4 Aspect of commercial activities/operations	5 Exclusive Rights	6 Form of ownership and Government Share (in percentage)	7 Portion of contribution to total tax revenue	8 Exemption on Taxes
Societe Seychelloise d'Investissement Limited	Ministry of Finance, Trade and Investment	Holding company	Management of minority shareholdings for the Government of Seychelles Shareholding company entrusted for investments	Societe Seychelloise d'Investissement has no exclusive rights and operates under normal commercial terms.	100% owned by Government of Seychelles	0.002%	None
Seychelles International Merchantile Banking Corporation	Ministry of Finance, Trade and Investment	Company	Commercial Bank	Seychelles International Merchantile Banking Corporation has no exclusive rights, and operates under normal commercial terms.	78% share owned by Government of Seychelles	1.39%	None
Seychelles Commercial Bank	Ministry of Finance, Trade and Investment	Company	Commercial Bank	Seychelles Commercial Bank has no exclusive rights, and operates under normal commercial terms.	60% share owned by Government of Seychelles	0.21%	None
Housing Finance Company	Ministry of Finance, Trade and Investment	Company	Mortgage Financing	Housing Finance Company has no exclusive rights.	100% owned by Government of Seychelles	0.15%	None
Air Seychelles Limited	Ministry Home Affairs and Transport	Company	International & Domestic Airline services	Air Seychelles has no exclusive rights and actually under normal commercial terms with existing competitors in the industry.	60% share owned by Government of Seychelles	0.60%	None
L'Union Estate Company Limited	Ministry of Finance Trade and Investment	Company	Farming and heritage Site	L'Union Estate has no exclusive rights, and operates under normal commercial terms.	100% owned by Government of Seychelles	0.01%	None
Island Development Company Limited	Office of the President	Company	Management of Outer Islands owned by Government	Island Development Company has exclusive rights for the development of Government-owned outer islands.	100% owned by Government of Seychelles	0.48%	None

Table 3: Information on Sold/Dissolved Subsidiary Firms

Ex-SMB Unit	Process
Indian Ocean Nursery (Closed down)	assets sale by public tender
Soap Line	public tender
Agro Industries	public tender
Landing Craft – Enterprise II	public tender
Tomato Sauce Bottling	public tender
Hatchery	public tender
Meat Corner	public tender
Water Bottling	public tender
FoodPro	management takeover
Coetivy Prawns Limited (Closed down)	public tender
Abattoir – Mahe (slaughterhouse)	public tender
Abattoir – Praslin (slaughterhouse)	public tender
Animal Feed Factory	public tender

Table 4a: Tariff Structure

**Table 4b: Average Level of Agricultural and Non-Agricultural Tariff Lines in the
COMESA CET Schedule**

For [Table 4a](#) and [Table 4b](#), see section on "Ordinary customs duties".

Table 5: List of Fees and Charges Applied to Imports and Exports**Table 5.1: Patent Fees**

Description	Cost in Seychelles Rupees
For every application for a patent accompanied by accompanied by a provisional specification only	300
Examiner's Fee on reference of application with provisional specification not exceeding	400
For every application for patent accompanied by a complete specification	500
On filling complete specification after provisional Specification	500
Examiner's fee on reference of complete specification, not exceeding	400
On extending the time for leaving complete specification	150
On extending the time for acceptance of complete specification	150
On every patent before the expiration of 4 years from its date	1,000
And Further before the expiration of 7 years	2,000
Or in lieu of the fees of SR 1,000 and SR 2,000 the following annual fees before the expiration of the fourth year from date of the patent	300
" " " Fifth year " " "	300
" " " Sixth year " " "	300
" " " Seventh year " " "	300
" " " Eighth year " " "	400
" " " Ninth year " " "	400
" " " Tenth year " " "	500
" " " Eleventh year " " "	500
" " " Twelfth year " " "	500
" " " Thirteenth year " " "	500
On filling every amended or substituted specification	150
On notice of opposition to grant of patent	300
On every summons to witness	150
On hearing of every opposed application	150
On extension of patent	300
On filling every disclaimer or memorandum of alteration	150
For every office copy (including the seal) per folio of 72 words	150
On filling every certificate voiding a patent	150
On deposits of any assignment deed, licence or other document affecting proprietorship of patent	150
On delivering triplicate patent after loss, etc.	150
On every search, including inspection	50
Annual fees for licence to patent agent	150
Certified copies of extracts seal at per folio	50
For every matter or thing not above provided for	50
For a certificate of registration of a patent granted or issued in the United Kingdom	50

Table 5.2: Trade Mark Fees

Description (Matter or Proceeding)	Amount in Seychelles Rupees	Corresponding Form
1. On application not otherwise charged to register a trade mark for a specification of goods or services included in one class.	300	T.M. No.2
1.(a) On application to register a series of trademarks under section 19(2) of the decree for a specification of goods or services included in one class	300	T.M. No.2
1.(b) On application to register a defensive trade mark for a specification of goods or services included in one class	400	T.M. No. 31
1.(c) On application to register a certification trade mark under section 35 of the Decree for a specification of goods or services included in one class	400	T.M. No.5
1.(d) On application made at the same time under section 35 of the decree to register one certification trade mark for specifications of goods or services not all included in one class	400	T.M. No.5
In respect of every class:		
Total fee in no case to exceed SR 2,100 for any number of classes.	100	T.M. No.5
2. On a request to the registrar to state grounds of decision relating to an application to register a trade mark and materials used.	250	T.M. No.4
3. On notice of opposition before the registrar under section 16 of the Decree for each application opposed, by an opponent by proprietor respectively; or on the hearing of an opposition under section 33 or 34 of the Decree, by proprietor and by opponent respectively	300	T.M. No.6
3.(a) On lodging a counter- statement in answer to a notice of opposition under section 16 of the decree for each application under any of the sections 24, 25, 30 and 31 of the decree, by the proprietor in respect of each trade mark; or in answer to a notice of opposition under section 33 or 34 of the decree, for each application or conversion opposed, by the proprietor	250	T.M. No.7
3.(b) On the hearing of each opposition under section 16 of the decree, by applicant and by opponent respectively; or on the hearing of an application under any of the sections 24, 25, 30, and 31 of the decree, by applicant and	300	T.M. No.8
3.(c) On notice of opposition before the Registrar under to the Decree, for each application opposed by the opponent (Certification of Trade Mark)	300	T.M. No.35
3.(d) On lodging a counter-statement in answer to a notice of opposition before the registrar for each application opposed, by the applicant (Certification Trade Mark)	250	T.M. No.36
3.(e) On the Hearing of each opposition before the registrar by applicant and by opponent respectively (Certification Trade Mark)	300	T.M. No.37

Table 5.3: Licensable Activities and Licence Fees Payable

Description	Licence Fee 1 yr	Licence Fee 5 yrs	Licence Fee 10 yrs
ACCOMMODATION			
To Keep/Manage a Hotel		SR100 per room	
To Keep/Manage a Guest House		SR1,200	
To Keep/Manage a Self-Catering Establishment		SR50 per room (minimum fee SR1,000)	
To Keep/Manage a Luxury Villa			
To Keep/Manage a restaurant		SR1,500	
To Keep/Manage a Café		SR1,200	
To Provide Catering Services		SR500	
To Keep/Manage Discotheque		SR2,000	
To Engage in a Take-Away Business		SR1,200	
BUILDING CONTRACTOR			
Class I		SR5,000	
Class II		SR2,000	
Class III		SR1,500	
Class IV		SR1,200	
Overseas Building Contractor for a specific investment project US\$5,000			
BROADCASTING AND TELECOMMUNICATION			
Satellite Broadcasting receiver Dish size of up to 1.8m (individuals)	SR1,200 per year		
Individuals –	SR2,000 per year	SR8,000	
Dish size in excess of 1.8m up to 2.4m			
Individuals, small hotel, guesthouse of 10 rooms or leisure centres. Dish size of 1.8m or more Approved by Telecom. But less than 2.5m in size	SR2,000 per year	SR8,000	
Other hotels and large establishments. Dish size greater than 2.5m in size.	SR5,000 per year		
Amateur radio	SR1,000 per year		
Amateur radio	SR500 for 3 months		
Audiotex services	SR1,000		
VHF radio (common channel)	SR300		
VHF radio (private channel maritime services)	SR500 per set up to 10 sets and SR300 per set for each set in excess of 10 sets		
Commercial Ocean going Seychelles Flag Vessel			
Less than 500 gross tonnage	SR1,500 per year plus SR500 per Inmarsat terminal on board		
Over 500 gross tonnage	SR1,800 per year plus SR500 per Inmarsat terminal on board		
Yacht (ocean going)	SR900		
Citizen Band Radio	SR300		
SSB Radio	SR300		
Broadcasting Service	Such sum may not be less than SR800,000 per year as may be agreed upon between the Minister responsible for broadcasting and applicant for the licence, having regard to the scale of service and facilities approved for the applicant.		
	Duration of the licence specified under the agreement/licence.		
Telecommunication Service	10% of the annual gross receipts		
- Fixed telephone lines/Public Switched Telephone Network (PSTN)			
- Global System for Mobile (GSM)			
Cable Television	Fees and duration of the licence specified under agreement licence.		
Internet Access Service Provider	SR40,000 per year or 2% the annual gross receipts.		
Voice Over Internet (VOIP)	SR5,000		
Very Small Aperture Terminal (VSAT)	SR5,000		
Accounting Authority		SR5,000	
COMPLEMENTARY HEALTH SERVICES			
Hydrotherapist	SR1,500		
Hypnotherapist	SR1,500		

Description	Licence Fee 1 yr	Licence Fee 5 yrs	Licence Fee 10 yrs
Reflexologist	SR1,500		
Aromatherapist	SR1,500		
Massage Therapist	SR1,500		
Energy Therapist	SR1,500		
Colour Therapist	SR1,500		
Osteopath	SR3,000		
Manipulative Therapist	SR3,000		
Acupuncturist	SR3,000		
Homeopath	SR3,000		
DIVING BUSINESS			
Dive Center	SR10,000		
Dive Operator	SR7,000		
Power Dive	SR2,000		
FISHERIES			
Local Fishing Vessel	SR100		
Fishing Net	SR100		
Homard	SR500 for three months only		
To Fish Sea Cucumber	SR3,000 Mini Mahe		
	SR4,000 Lavenir, Lekonomi, Whaler		
	SR7,000 Schooner		
To Process Sea Cucumber	SR20,000		
	Licence processing set at SR20k per annum		
Foreign Fishing Vessel (tuna longline)			
1 month per gross registered tonne	SR60		
1 month or more registered tonne	SR180		
1 year per gross registered tonne	SR300		
Other licence fees e.g. EEC vessels are established under the agreement in force	SR1,000		
	Where no such fees are specified in the agreement or the licence.		
GAMING ACTIVITIES			
Casino	SR1m		
Betting	SR50,000		
Gaming Machines	SR1,000 per machine		
Coin Operated Machines	SR200		
Games of Chance Lottery	SR200		
Games of Chance	SR1m		
HIRER			
Hirer of Bicycles	SR400		
Hirer of Bullock Carts	SR20		
Hirer of loaders or excavators	SR400		
Hirer of Public Omnibus	SR1,000		
HIRER SELF-DRIVE	SR500 per vehicle per 6 months in addition to the road fund licence of R1 per cc.		
HIREFRAFT			
Where hire craft belongs to a Seychellois			
- craft not exceeding 3m	SR500		
- craft exceeding 3m but not 6m	SR1,500		
- craft exceeding 6m but not 9m	SR4,000		
- craft exceeding 9m but not 12m	SR6,000		
- craft exceeding 12m but not 20m	SR8,000		
- craft exceeding 20m	SR10,000		
Beach craft including windsurfing board, sail board and beach sports crafts.	SR100 per non-motorized equipment		
	SR200 per motorized equipment.		
Where the hirecraft does not belong to a Seychellois, each of the fee is doubled			
Plying Boat	SR1,000		
Trade Vessel	SR2,000		
Ferry	SR2,000		
HEALTH SERVICES			
Medical Practitioner	SR3,000		
Optometrist	SR3,000		
Optician	SR3,000		
Dentist	SR3,000		
Pharmacist	SR3,000		

Description	Licence Fee 1 yr	Licence Fee 5 yrs	Licence Fee 10 yrs
Physiotherapist	SR1,500		
Dental Technologist	SR1,500		
Laboratory Technologist	SR1,500		
Radiographer	SR1,500		
Nurse	SR500		
Each additional premises (clinic)	SR2,000		
LIQUOR AND OUTDOOR ENTERTAINMENT			
Bottlers	SR500		
Liquor – Off	SR300		
Public Bar	SR1,500		
Member's Club	SR1,500		
Bacca	SR400		
Lapire	SR100		
Temporary Liquor	SR100 per day		
Outdoor entertainment	SR500 for one day, not exceeding 3 days SR1,500. Exceeding 3 days SR5,000.		
MANUFACTURING			
*Where the projected annual turnover			
Is less than 100,000		SR1,200	SR2,400
Exceeds 100,000 but will not exceed 500,000		SR1,400	SR2,800
Exceeds 500,000		SR2,000	SR4,000
NEWSPAPER PUBLISHER		SR2,000	
Each additional paper or supplementary paper		SR1,000	
NEWSPAPER PRINTER		SR2,000	
PROFESSIONAL SERVICES			
Accountant		SR3,000	
Auditor		SR3,000	
Architect		SR3,000	
Computer Consultant		SR3,000	
Engineer		SR3,000	
Estate Agent		SR3,000	
Land Surveyor		SR3,000	
Legal Practitioner		SR3,000	
Marine and Cargo Surveyor		SR3,000	
Mechanical Engineer		SR3,000	
Notary		SR3,000	
Quantity Surveyor		SR3,000	
Veterinary Surgeon		SR3,000	
Overseas Architect for a specific project under 1500 m ² US\$2000			
Overseas Architect for a specific project over 1500 m ² US\$3000			
Overseas Engineer for a specific project under 1500 m ² US\$2000			
Overseas Engineer for a specific project over 1500 m ² US\$3000			
SERVICES			
Advertising Agent		SR500	
Aircraft Agent		SR3,000	
Bakery		SR1,200	
Beautician		SR1,200	
Butcher		SR1,200	
Car washer		SR1,200	
Commission Agent		SR500	
Dealer in Pesticides		SR1,200	
Draughtsman Class I		SR1,000	
Draughtsman Class II		SR1,000	
Draughtsman Class III		SR1,000	
Draughtsman Class IV		SR1,000	
Driving Instructor		SR1,000	
Garage		SR1,200	
Hairdresser		SR1,200	
Labour Contractor		SR1,000	
Operator of Laundry Services		SR1,200	
Patent Agent		SR1,000	
Refrigeration Mechanic		SR1,000	
Shipping Agent		SR5,000	
Trade Mark Agent		SR1,000	
TRADE			
Employment Agency		SR2,000	

Description	Licence Fee 1 yr	Licence Fee 5 yrs	Licence Fee 10 yrs
Exhibiting of Films To Public			
Where seating accommodation is less than 100	SR600		
Where seating accommodation is over 100	SR800		
Coco-De-Mer Dealer	SR50		
*Petroleum Sale			
Petroleum Warehouse		SR1,200	
Fixed supply pump to store petroleum other than kerosene		SR500	
Fixed supply pump to store kerosene		SR500	
Movable supply pump to store petroleum other than kerosene		SR500	
Movable supply pump to store kerosene		SR500	
Dealing in or sale of petroleum storage capacity exceeding 1,000 litres		SR2,000	
Dealing in or sale of petroleum storage capacity less than 1,000 litres		SR250	
Retail		SR1,200	
Ship Chandler		SR2,250	
Tour Operator		SR2,000	
Travel Agent		SR2,000	
Tour Guide		SR1,000	
Wholesale		SR1,200	
Import		SR1,200	
Motor Vehicle Dealer		SR3,000	
VEHICLE			
Registration of motor vehicles SR100			
Motorcycle with/without side car	SR1.50 per cc subject to a minimum fee of R200		
Private/Public motor vehicle (other than motorcycle, tractor, mobile crane, tracked-motor vehicle)	SR1.50 per cc subject to a minimum fee of SR1,000		
Mobile Crane	SR1.50 per kg subject to a minimum fee of SR1,000		
Tracked motor vehicle and other vehicles on wheels (not elsewhere specified) including excavator, loader/handle shovel, grader, digger, road roller and heavy duty vehicle	SR1.50 per kg subject to a minimum fee of SR5,000		
Commercial motor vehicle, where the vehicle is used or intended to be used for the conveyance of goods in connection with the trade or business of the owner of the vehicle	SR1.50 per cc subject to a minimum fee of SR1,000		
Commercial motor vehicle, where the vehicle is used or intended to be used for the conveyance of goods for hire	SR1.50 per cc subject to a minimum fee of SR1,000		
Taxi	SR500 per year in addition to the road fund licence of SR1.50 per cc		
Bicycle	SR100 including SR50 insurance and SR40 licence per year. Registration fee SR10		
DRIVING LICENCE			
Local driving licence			SR500
International driving licence	SR500		

Tables 5.4: Port and Harbour Dues

Table 5.4(a) Port Dues

Description	0 - 24 hours	Each subsequent period of 24 hours or part thereof		
NORMAL CALLS: Vessels including OIL/GAS/CHEMICAL TANKERS, GENERAL-CARGO BULK CARRIERS, RO-RO VEHICLE CARRIERS and CONTAINER vessels calling at the harbour or Port Victoria.	SR 0.45 per GT	SR 0.38 per GT		
SPECIAL PURPOSE CALL:				
(a) Every vessel excluding warship calling at the Harbour or Port Victoria for fresh water, bunkers, supplies, crew changes, repairs, orders, medical, weather, mutiny, port of Refuge, or any emergency situation	SR 0.24 per GT	SR 0.17 per GT		
(b) Every research vessel, tug and tow, survey vessel or vessel of any other category.	SR 0.24 per GT	SR 0.31 per GT		
	0 - 48 hours	Each subsequent period of 24 hours or part thereof		
PASSENGER VESSELS: Every international passenger vessel (subject to a maximum of SR 16,800)	SR 0.66 per GT	SR 0.24 per GT		
PLEASURE VESSELS: Every international pleasure vessel that is not registered in Seychelles (Charges per vessel for 24 hours or part thereof)	GROSS TONNES	First 5 Days	Over 5 to 10 Days	Over 10 Days
	Less than 20 GT	SR 85.00	SR 71.00	SR 57.00
	20 to 100 GT	SR 120.00	SR 85.00	SR 71.00
	Over 100 to 300 GT	SR 225.00	SR 190.00	SR 155.00
	Over 300 to 500 GT	SR 435.00	SR 295.00	SR 225.00
	Over 500 GT	SR 855.00	SR 435.00	SR 295.00
	0 - 24 hours	Each subsequent period of 24 hours or part thereof		
MILITARY VESSELS				
Vessels up to 10,000GT	SR 150.00	SR 100.00		
Vessels above 10,000GT	SR 400.00	SR 200.00		
	0 - 96 hours	Each subsequent period of 24 hours or part thereof		
REEFER VESSELS	SR 0.66 per GT	SR 0.24 per GT		
	0 to 96 hours	Each subsequent period of 24 hours or part thereof		
FISHING VESSELS (Foreign-owned industrial fishing vessel)	SR 0.66 per GT	SR 0.24 per GT		
	0 to 24 hours	Each subsequent period of 24 hours or part thereof		
VESSELS DETAINED:				
(a) Every vessel above 150 GT detained in the Harbour or Port Victoria in accordance with the written laws and convicted of a charge laid before a court or which has had the offence compounded under the written laws	SR 0.45 per GT	SR 0.38 per GT		
	First 30 days	Each subsequent day exceeding 30 days		
(b) Every vessel below 150 GT detained in the Harbour or Port Victoria in accordance with the written laws and convicted of a charge laid before a court or which has had the offence compounded under the written laws	SR 0.40 per GT per day of part thereof	SR 0.35 per GT per day or part thereof		

Description	0 - 24 hours	Each subsequent period of 24 hours or part thereof		
PILOTAGE SERVICE				
PILOTAGE DUES	First hour or part thereof	Exceeding first hour or part thereof	Minimum charge	
(a) Per pilotage service for entering or leaving Port Victoria (including a pilot launch)	SR 0.38 per GT	SR 0.25 per GT	SR 3,500.00	
	First nautical mile or part thereof from the pilot launch station	Exceeding first nautical mile from the pilot launch station		
(b) Where a pilot launch service is provided for purposes other than taking a pilot to and from a vessel, there shall be paid the following charges	SR 3,000.00	SR 300.00 for each nautical mile or part thereof		
MOORING LAUNCH: Where a vessel is used as a launch for mooring purposes during pilotage operations	SR 800.00			
VESSELS NOT UNDER COMMAND	2.5 times Pilotage Dues			
PILOT WAITING TIME:				
(a) Where a vessel is not ready to be moved at the notified time through any fault of the vessel or its agent	SR 1,500.00 per hour or part thereof shall be levied			
(b) Where the pilot launch is also detained	Additional hire charge of SR 2,000.00 per hour or part thereof shall be levied			
	Pilotage service scheduled within normal hours (0800hrs to 1600hrs), amendment or cancellation at any time less than 2 hours prior to the notified time	Pilotage service scheduled after normal working hours (1600hrs to 0800hrs and on Saturdays, Sundays and Public Holidays), amendment or cancellation at any time less than 6 hours before the notified time		
AMENDMENT OR CANCELLATION OF PILOTAGE SERVICE (A master or agent of a vessel amends or cancels a booking for pilotage service)	SR 1,500 for each amendment or cancellation	SR 1,500 for each amendment or cancellation		
Additional fee, where the owner, master or agent of a vessel amends or cancels a booking for a pilotage service at any time after the pilot has boarded the vessel.	SR 4,000.00			
TUG SERVICES				
TUG Charges (Vessels not under command shall pay a rate 2.5 times that of TUG charges) (20% Discount on TUG charges if the tug remains at its station)	For vessels of up to 30,000GT SR 11,950.00 per hour or part thereof	For vessels above 30,000GT Additional charge of SR 0.50 per GT		
Tugs for Fire Precaution Standby	GROSS TONNAGE	PER HOUR OR PART		
	150 - 9999	SR 1,500.00		
	10000 AND OVER	SR 1,800.00		
Fire Brigade for Fire Precaution standby: Applicable to Gas Tankers while alongside berth	SR 1000.00 per hour or part thereof			
	Booking for a tug scheduled within normal hours (0800hrs to 1600hrs), amendment or	Booking for a tug scheduled after normal working hours (1600hrs to 0800hrs and on Saturdays, Sundays		

Description	0 - 24 hours	Each subsequent period of 24 hours or part thereof		
	cancellation at any time less than 2 hours prior to the notified time	and Public Holidays), amendment or cancellation at any time less than 6 hours before the notified time		
AMENDMENT OR CANCELLATION OF PILOT WAITING TIME (A master or agent of a vessel amends or cancels a booking for a tug)	SR 5,000.00 for each amendment or cancellation	SR 5,000.00 for each amendment or cancellation		
Additional fee, where the owner, master or agent of a vessel amends or cancels a booking for a tug service at any time after the pilot has boarded the vessel.	SR 11,950.00 per tug			
	0 - 24 hours	Thereafter per 24 hour period or part thereof	Minimum charge	
BERTH DUES (including buoys occupancy) shall be applicable to any type of vessel occupying berth	SR 0.31 per GT	SR 0.45 per GT	SR 350.00	
BERTHING or UNBERTHING (MOORING GANGS) Charge per berthing or un-berthing of vessel	SR 2,000.00 per operation			
GENERAL CHARGES				
	Fishing and coastal vessels	Other vessels		
PILOTAGE EXEMPTION	SR 15,000.00 annually	SR 17,000.00 annually		
	Up to 150 GT	Above 150 GT		
MARINE SAFETY DUES; Every vessel other than a coastal vessel calling at the Harbour or Port Victoria	SR 200.00 per call	SR 350.00 per call		
	Every reefer, 'industrial and fishing' and supply vessel or tanker calling at the Harbour or Port Victoria	Every other vessels		
MARINE ENVIRONMENT PROTECTION DUES	SR 0.15 per GT per 96 hours or part thereof	SR 11 per GT per 48 hours or part thereof		
	Embarkation, Disembarkation and Transit of passengers in Port Victoria	Embarkation, Disembarkation and Transit of passengers in both Praslin and La Digue		
PASSENGER FEES (Cruise Ship)	SR 100.00	SR 50.00		
PIPELINE DUES	SR 25.00 per metric tonne			
	Fender	Gangway		
HIRE OF FENDER AND GANGWAY	SR 2,500.00 per 24 hours or part thereof	SR 2,100.00 per 24 hours or part thereof		
	Transshipment of Fish	Landing of Fish		
TRANSHIPMENT AND LANDING OF FISH FEES	Euro 4.00 per metric tonne or US dollar equivalent	Euro 3.00 per metric tonne or US dollar equivalent		

Table 5.4(b) Customs Fees

For [Table 5.4\(b\)](#), see section on "Fees and Charges for Services Rendered".

Table 6: Goods Subject to Excise Tax

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
04.01	Milk and cream, not concentrated or containing added sugar or other sweetening matter.			
	- Of a fat content, by weight, not exceeding 1%			
0401.1011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
0401.1091	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
	- Of fat content, weight exceeding 1% but not exceeding 6%			
	- - - Reconstituted (e.g. UHT)			
0401.2011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
0401.2091	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
	- - Not frozen, of Brix value not exceeding 20			
	- - - Other:			
2009.1291	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.1292	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.1910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.1920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Grapefruit (including pomelo) juice:			
	- - Of Brix value not exceeding 20			
	- - - Other:			
2009.2191	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.2192	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.2910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.2920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Juices of any other single citrus fruit:			
	- - Of Brix value not exceeding 20			
	- - - Other:			
2009.3191	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.3192	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.3910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.3920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Pineapple juice:			
	- - Of Brix value not exceeding 20			
	- - - Other:			
2009.4191	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.4192	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.4910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.4920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Tomato juice:			
	- - - Other:			
2009.5091	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.5092	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Grape juice:			
	- - Of Brix value not exceeding 30			
	- - - Other:			
2009.6191	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.6192	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.6910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.6920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Apple juice:			

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
	- - Of Brix value not exceeding 20			
	- - - Other:			
2009.7191	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.7192	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other			
2009.7910	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.7920	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Juices of any other single fruit or vegetable			
	- - - Other single juices with no sugar added			
2009.8011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.8012	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Other single juices with sugar added			
2009.8091	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.8092	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - - Mixtures of juices with no sugar added			
2009.9011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.9012	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - Mixtures of juices with sugar added			
2009.9021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2009.9022	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
22.01	Waters , including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice or snow.			
	- Mineral waters and aerated waters			
2201.1010	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2201.1090	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Other			
2201.9010	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2201.9020	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured; and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			
2202.1010	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2202.1020	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- Other :			
	- - - Dietetic or low calorie beverages such as lemonade, orangeade , cola			
2202.9011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2202.9012	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
	- - - Other non- alcoholic beverages such as those containing milk and cocoa, not including fruit or vegetable juices of heading 20.09			
2202.9021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR0/l	SCR0.7/bottle
2202.9022	- - - - In immediate bottles made of other metal	l/can	SCR0/l	SCR1/can
22.03	Beer made from malt.			
2203.0010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR19.07/l	SCR0.7/bottle
2203.0020	- - - In immediate containers made of other materials	l	SCR19.07/l	Nil
2203.0030	- - - In immediate containers made of metal	l/can	SCR19.07/l	SCR1/can
	- - - Stout made from malt.			
2203.0041	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR13.77/l	SCR0.7/bottle
2203.0042	- - - - In immediate containers made of other materials	l	SCR13.77/l	Nil
2203.0043	- - - - In immediate containers made of metal	l/can	SCR13.77/l	SCR1/can
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09			
	- Sparkling wine			
2204.1010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/bottle
2204.1020	- - - In immediate containers made of other materials	l	SCR40/l	Nil
	- Other wines ; grape must with fermentation prevented or arrested by the tradition of alcohol			
	- - In containers holding 2 L or less			
	- - - Having an alcoholic strength by volume exceeding 8% but not exceeding 15% vol.			
2204.2111	- - - - In immediate bottles made of PET or plastics	l/ bottle	SCR40/l	SCR0.7/bottle
2204.2119	- - - - In immediate containers made of other materials	l	SCR40/l	Nil
	- - - Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2204.2121	- - - - In immediate bottles made of PET or plastics	l/ bottle	SCR80/l	SCR0.7/bottle

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
2204.2129	- - - - In immediate containers made of other materials	l	SCR80/l	Nil
	- - Other			
	- - - Having an alcoholic strength by volume exceeding 8% but not exceeding 15% vol.			
2204.2911	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/bottle
2204.2919	- - - - In immediate containers made of other materials	l	SCR40/l	Nil
	- - - Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2204.2921	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/bottle
2204.2929	- - - - In immediate containers made of other materials	l	SCR80/l	Nil
	- Other grape must			
	- - - Having an alcoholic strength by volume exceeding 8% but not exceeding 15% vol.			
2204.3011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/bottle
2204.3019	- - - - In immediate containers made of other materials	l	SCR40/l	Nil
	- - - Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2204.3021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/bottle
2204.3029	- - - - In immediate containers made of other materials	l	SCR80/l	Nil
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	- In containers holding 2 litres or less			
	- - - Having an alcoholic strength by volume not exceeding 15% vol.			
2205.1011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/bottle
2205.1019	- - - - In immediate containers made of other materials	l	SCR40/l	Nil
	- - - Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2205.1021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/bottle
2205.1029	- - - - In immediate containers made of other materials	l	SCR80/l	Nil
	- - - Having an alcoholic strength by volume not exceeding 15% vol.			
2205.9011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR40/l	SCR0.7/bottle
2205.9019	- - - - In immediate containers made of other materials	l	SCR40/l	Nil
	- - - Having an alcoholic strength by volume exceeding 15% but not exceeding 30% vol.			
2205.9021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR80/l	SCR0.7/bottle
2205.9029	- - - - In immediate containers made of other materials	l	SCR80/l	Nil
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.0010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR22.27/l	SCR0.7/bottle
2206.0020	- - - In immediate containers made of metal	l/can	SCR22.27/l	SCR1/ can
2206.0090	- - - In immediate containers made of other materials	l	SCR22.27/l	Nil
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher			
2207.1010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR22.27/l	SCR0.7/bottle
	- Ethyl alcohol and other spirits , denatured , of any strength.			
2207.2010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR22.27/l	SCR0.7/bottle
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	- Spirits obtained by distilling grape wine or grape marc			
2208.2010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.2090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Whiskies			
2208.3010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.3090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Rum and tafia			
2208.4010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.4090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Gin and geneva			
2208.5010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.5090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Vodka			
2208.6010	- - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.6090	- - - In immediate containers made of other materials	l	SCR120/l	Nil
	- Liqueurs and cordials			

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
	- - - Having an alcoholic strength by volume not exceeding 30% vol.			
2208.7011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR60/l	SCR0.7/bottle
2208.7019	- - - - In immediate containers made of other materials	l	SCR60/l	Nil
	- - - Having an alcoholic strength by volume exceeding 30% vol.			
2208.7021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.7029	- - - - In immediate containers made of other materials	l	SCR120/l	Nil
	- - - Alcopops having an alcoholic strength by volume exceeding 0.50% but not exceeding 15%.			
2208.9011	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR22.27/l	SCR0.7/bottle
2208.9012	- - - - In immediate containers made of metals	l/can	SCR22.27/l	SCR1/can
2208.9019	- - - - Other	l	SCR22.27/l	Nil
	- - - Other			
2208.9021	- - - - In immediate bottles made of PET or plastics	l/bottle	SCR120/l	SCR0.7/bottle
2208.9022	- - - - In immediate containers made of metals	l/can	SCR120/l	SCR1/can
2208.9029	- - - - Other	l	SCR120/l	Nil
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.2000	- Cigarettes containing tobacco	Per 200 Cigarettes	SCR 404	Nil
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	- Petroleum oils and oils obtained from bituminous minerals (Other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils			
	- - Light oils and preparations:			
2710.1110	- - - Aviation spirit (Avgas)	kg/l	SCR 2/l	Nil
2710.1120	- - - Motor spirit (gasoline, Mogas MSP)	kg/l	SCR 8/l	Nil
	- - Other:			
	- - - Medium oils and preparations:			
2710.1911	- - - - Kerosene, type jet fuel	kg/l	SCR 8/l	Nil
2710.1912	- - - - Illuminating kerosene (IK)	kg/l	SCR 8/l	Nil
	- - - Heavy oils and preparations:			
2710.1921	- - - - Gas oil (Diesel oil)	kg/l	SCR 8/l	Nil
2710.1922	- - - - Fuel oils (furnace oil)	kg/l	SCR 3.5/l	Nil
2710.1923	- - - - Lubricating oils	kg/l	5%	Nil
2710.1924	- - - - Greases	kg/l	5%	Nil
2710.1925	- - - - Transformer oils	kg/l	5%	Nil
2710.1926	- - - - Lubricating oils specifically designed for marine and agriculture use	kg/l	5%	Nil
2710.1927	- - - - Lubricating greases other than greases of 2710.1924	kg/l	5%	Nil
2710.1929	- - - - Other	kg/l	5%	Nil
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.1100	- - Natural gas	kg/l	SCR0.50/l	Nil
2711.1900	- - Other	kg/l	SCR0.50/l	Nil
	- In gaseous state:			
2711.2100	- - Natural gas	kg/l	SCR0.50/l	Nil
2711.2900	- - Other	kg/l	SCR0.50/l	Nil
39.23	Articles for the conveyance or packing of goods, plastics; stoppers, lids, caps and other closures, of plastics			
	- Carboys, bottles, flasks and similar articles			
3923.3010	- - - PET bottles	kg/bottle	0%	SCR0.7/bottle
	- Other			
3923.9010	- - - Bottle preforms of plastics	kg/bottle	0%	SCR0.7/bottle
85.03	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28			
8529.1010	- - - Satellite Dish (0 to 1.5m)	kg	25%	Nil
8529.1020	- - - Satellite Dish (1.6m to 2.5m)	kg	25%	Nil
8529.1030	- - - Satellite Dish (2.6m to 3.5m)	kg	25%	Nil
8529.1040	- - - Satellite Dish (3.6m and above)	kg	25%	Nil

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	- Other vehicles with spark ignition combustion reciprocating piston engine:			
	- Of capacity not exceeding 1000cc:			
8703.2130	- - - Quad Motor	kg/no	50%	Nil
8703.2190	- - - Other	kg/no	25%	Nil
	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	- - - Of a cylinder capacity not exceeding 1,300 cc:			
8703.2212	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.2219	- - - - Other	kg/no	25%	Nil
	- - - Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:			
8703.2222	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.2229	- - - - Other	kg/no	25%	Nil
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:			
8703.2312	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.2319	- - - - Other	kg/no	25%	Nil
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:			
8703.2322	- - - - Twin Cab/Double Cab	kg/no	50%	Nil
8703.2329	- - - - Other	kg/no	50%	Nil
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:			
8703.2332	- - - - Twin Cab/Double Cab	kg/no	75%	Nil
8703.2339	- - - - Other	kg/no	75%	Nil
	- - Of a cylinder capacity exceeding 3,000 cc:			
8703.2420	- - - Twin Cab/Double Cab	kg/no	75%	Nil
8703.2490	- - - Other	kg/no	75%	Nil
	- Other vehicles, with compression-ignition internal combustion piston (diesel or semi - diesel)			
	- - Of a cylinder capacity not exceeding 1,500 cc:			
	- - - Of a cylinder capacity not exceeding 1,000 cc:			
8703.3119	- - - - Other	kg/no	25%	Nil
	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,300 cc:			
8703.3122	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.3129	- - - - Other	kg/no	25%	Nil
	- - - Of a cylinder capacity exceeding 1,300 cc but not exceeding 1,500 cc:			
8703.3132	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.3139	- - - - Other	kg/no	25%	Nil
	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc :			
8703.3212	- - - - Twin Cab/Double Cab	kg/no	25%	Nil
8703.3219	- - - - Other	kg/no	25%	Nil
	- - - Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:			
8703.3222	- - - - Twin Cab/Double Cab	kg/no	50%	Nil
8703.3229	- - - - Other	kg/no	50%	Nil
	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc:			
8703.3232	- - - - Twin Cab/Double Cab	kg/no	75%	Nil
8703.3239	- - - - Other	kg/no	75%	Nil
	- - Of a cylinder capacity exceeding 2,500 cc:			
	- - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:			
8703.3312	- - - - Twin Cab/Double Cab	kg/no	75%	Nil
8703.3319	- - - - Other	kg/no	75%	Nil
	- - - Of a cylinder capacity exceeding 3,000 cc:			
8703.3322	- - - - Twin Cab/Double Cab	kg/no	75%	Nil
8703.3329	- - - - Other	kg/no	75%	Nil

Tariff Item HS Code	Description of Excisable Goods	Taxable Base	Excise Tax Rate	Excise Levy
87.04	Motor vehicles for the transport of goods.			
	- Other, with compression ignition internal combustion piston engine (diesel or semi diesel):			
	- - g.v.w. not exceeding 5 tonnes:			
8704.2113	- - - - Insulated Truck	kg/no	15%	Nil
	- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
	- - - g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.2211	- - - - Single cabs	kg/no	15%	Nil
8704.2213	- - - - Insulated Truck	kg/no	15%	Nil
8704.2219	- - - - Other	kg/no	15%	Nil
	- - - g.v.w. exceeding 8 tonnes but not exceeding 20 tonnes			
8704.2221	- - - - Single cabs	kg/no	15%	Nil
8704.2223	- - - - Insulated Truck	kg/no	15%	Nil
8704.2229	- - - - Other	kg/no	15%	Nil
	- Other, with spark ignition internal combustion piston engine:			
	- - g.v.w. not exceeding 5 tonnes:			
	- - - g.v.w. not exceeding 1.5 tonnes:			
8704.3113	- - - - Insulated Truck	kg/no	15%	Nil
8704.3119	- - - - Other	kg/no	15%	Nil
	- - - g.v.w. exceeding 1.5 tonnes but not exceeding 5 tonnes:			
8704.3123	- - - - Insulated Truck	kg/no	15%	Nil
8704.3129	- - - - Other	kg/no	15%	Nil
	- - g.v.w. exceeding 5 tonnes			
	- - - g.v.w. exceeding 5 tonnes but not exceeding 8 tonnes			
8704.3211	- - - - Single cabs	kg/no	25%	Nil
8704.3213	- - - - Insulated Truck	kg/no	15%	Nil
8704.3219	- - - - Other	kg/no	25%	Nil
	- - - g.v.w. exceeding 8 tonnes			
8704.3221	- - - - Single cabs	kg/no	15%	Nil
8704.3223	- - - - Insulated Truck	kg/no	15%	Nil
8704.3229	- - - - Other	kg/no	15%	Nil
	- Other			
8704.9020	- - - Insulated trucks	kg/no	15%	Nil
8704.9090	- - - Other	kg/no	15%	Nil
8706.0000	Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05	kg	100%	Nil
	Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05			
8707.1000	- For the vehicles of heading 87.03	kg	100%	Nil
	- Other			
8707.9090	- - - Other	kg	100%	Nil
	Parts and accessories of the motor vehicles of headings 87.01 to 87.05			
8708.7010	- - - Wheel rims fitted with used, retreaded or re-grooved tyres	kg	175%	Nil
	- Other parts and accessories			
8708.9910	- - - Nose cuts, front cuts, rear cuts and quarter panels of vehicles of heading 87.02 to 87.04	kg	190%	Nil
8708.9920	- - - Half cut for vehicles of headings 87.02 to 87.03	kg	175%	Nil
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars.			
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc			
8711.3090	- - - Other	each	50%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc			
8711.4090	- - - Other	each	50%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc			
8711.5090	- - - Other	each	50%	Nil
	- Other			
8711.9090	- - - Other	each	50%	Nil

Table 7(a): Goods Subject to an Import Prohibition

The following are considered to be "Prohibited Goods":

GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
ARMS AND AMMUNITION	9301.1100 to 9301.9000	Military weapons, Artillery weapons (for example guns, mortars, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors).	National Security
	9302.0000	Revolvers and Pistols	National Security
	9303.1000 to 9303.9000	Other firearms and similar devices which operates by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line throwing guns).	National Security
	9304.0000	Other arms (for example spring, air or gas guns and pistols, truncheons, mace and knuckle dusters, including tasers but excluding those of heading 93.07.	National Security
	9305.1000 to 9305.9900	Parts and accessories of headings 93.01 to 93.04	National Security
	9306.2100 to 9306.9000	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	National Security
	8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts for such vehicles.	National Security
	8906.1000	Warships of all kinds	National Security
CONTROLLED DRUGS		Means all drugs as defined under the Misuse of Drugs Act (Cap 133).	Health
TOXIC CHEMICALS		Chemicals and Pesticides containing Organochlorine banned under the Stockholm Convention, including Aldrin, Toxaphene, Dichloro diphenyl trichloro ethane (DDT), Chlordane, Dieldrin, Endrine, Hexachlorobenzene (HCB), Heptachlor, Mirex, Polychlorinated biphenyl (PCB),	Health/ Environment
	2524.1000 to 2524.9000	Asbestos	
	6811.4000 to 6811.8900	Articles of asbestos-cement, of cellulose fibre-cement or the like	
	6812.8000 to 6812.9990	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate (for example, clothing, paper and blankets)	
COUNTERFEIT CURRENCIES		Meaning any coins and/or bank and currency notes not genuine but resembling or apparently intended to resemble or pass for genuine coins and/or bank and currency notes; and includes genuine coin and/or bank and currency notes prepared or altered so as to pass for coin and/or bank and currency notes of a higher denomination.	National Security (Anti-fraud)

GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
PORNOGRAPHIC OR INDECENT MATERIAL/S		Includes all indecent or obscene prints, printings, books, cards, lithographic, and/or other engravings or any other indecent or obscene articles. Any appeals should be directed to the Seychelles Classification Board.	Social
MILITARY UNIFORM		No person except a member of the Seychelles Peoples Defence Forces may wear or import - (1) the uniform, or a distinctive part of the uniform, of the Seychelles Peoples Defence Forces; or (2) a uniform any part of which is similar to a distinctive part of the uniform of the Seychelles Peoples Defence Forces (3) material printed with military camouflage print in the colours of the Seychelles Peoples Defence Forces	National Security
BODIES FOR MOTOR VEHICLES	8707.1000	Bodies including cabs for motor vehicles of heading 87.03; Bodies of motor cars and other motor vehicles principally designed for the transport of person other than those of heading 87.02, including station wagons and racing cars.	Public Safety
PART AND ACCESSORIES FOR MOTOR VEHICLES	8708.9920	Half cut for vehicles of heading 87.02 to 87.03	Public Safety
WASTE OR WASTE PRODUCT OR BOTH OF ANY KIND	3006.9200	Waste pharmaceuticals	Environment
	3825.1000 to 3825.9000	Residual products of chemical or allied industries not elsewhere specified or included; municipal waste; sewage sludge; other waste specified in Note 6 to this same chapter	
	4017.0000	Waste of hard rubber	
	7802.0000	Lead waste and scrap	
	7902.0000	Zinc Waste and scrap	
	8002.0000	Tin Waste and scrap	
		Waste of chapter 81 (other base metals; cermets; articles thereof) and any other waste and waste products) S.I. 49 of 2009 Trades Tax (Amendment of Schedule 3) Regulations, 2009	
IMITATION/REPLICA OF FIREARMS, AMMUNITIONS AND GUNS		Anything which has the physical appearance of being an exact replica of a firearm or ammunition, or a replica gun or toy ammunition which is so realistically designed so as to make it indistinguishable from a firearm or ammunition.	National Security
CFC GAS AND EQUIPMENT DEPENDENT ON CFC AND HYDRO-CHLORO CARBON (HCFC)	2903.3900 2903.1300	Gas with CFC Component, Halon extinguishers, methyl bromide and methyl chloroform; All hydro-floro carbon (HCFC) of component of HCFC or equipment dependent on HCFC In accordance with the Environment Protection (Ozone) Regulations, 2000. (S.I. 24 of 2000)	Environment

GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
NON-TOBACCO PRODUCTS		Any non-tobacco product which resembles a tobacco product (including sweets, snacks, toys and electronic cigarettes), as per the National Tobacco Control Act, 2009.	Public Health
RADIOACTIVE SUBSTANCES	28.44	<p>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</p> <p>These goods shall be handled, transported, packed, protected, stored or disposed of in accordance with any specified conditions or restrictions imposed by the Assistant Commissioner of Customs after consultation with the Medical Officer of Health and the Commissioner of Police.</p>	Environment/ Public Health

Table 7(b): Goods Subject to Import Restrictions

The following goods shall be imported only under and in accordance with the permission granted by the appropriate authority indicated in the table below:

APPROVAL AUTHORITY	GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
MINISTRY RESPONSIBLE FOR NATURAL RESOURCES	Plant and plant products	0601.1000 to 0604.9900	Live trees and other plants; bulbs roots and the like; cut flowers and ornamental foliage.	Environment/ Conservation
	Furskins, Hides and Skins of Animals	4101.2000 to 4106.9200 4301.1000 to 4304.0000	Raw hides and skins of other animals (other than furskins). Furskins and artificial fur: manufactures thereof.	Conservation
	All Palm Plants		All Palm plants covered under the Plant Protection (Aleurotrochelus Atratus) Regulations, 2007. (S.I. 17 of 2007)	Environment/ Conservation
	Wood treated and untreated	4401.1000 4401.2100 to 4401.2200 4403.1000 to 4403.2000 4403.4100 to 4403.9900 4407.1000 4407.2400 to 4407.9900	Fuel wood. Wood in chips or particles. Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. Other, of tropical wood specified in subheading note 1 of chapter 44. Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of thickness exceeding 6mm.	Environment/ Conservation
	Brooms consisting of twigs or other vegetables materials bound together, with or without handles	9603.1010 9603.1020	Brooms and brushes of coconut fibre. Brooms & brushes of other vegetables material (except coconut fibers).	Environment/ Conservation
	Edible Vegetables	0701.1000 to 0709.9090 0714.1000 to 0714.9090	Edible vegetables and certain roots and tubers (excluding heading 07.10 to 07.13). Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content.	Plant, and Human health.
	Edible fruits	08.01 08.02 0803.0010 0804.1010 to 0804.4000 0805.1000 to 0805.4000 0805.9000 0806.1000 0807.1100 to 0810.9090	Coconuts, Brazil nuts and cashew nuts, whether or not shelled or peeled (excluding dried). Other nuts, whether or not shelled or peeled (excluding dried). Bananas, including plantains, (excluding dried). Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens (excluding dried). Citrus Fruits (excluding dried). Citrus fruit (other than oranges, mandarins, clementines, wilkings, grapefruit, lemons and other similar citrus hybrids) (excluding dried) Fresh Grapes. Fresh melons and papayas, apples, pears and quinces, apricots, cherries, peaches (including nectarines), plums and soles, other fresh fruit.	Plant, and Human health.
	Meat and edible meat offal, fresh, frozen or chilled	0201.1000 to 0209.0000	Meat and meat products of bovine animals, fresh or chilled, meat of swine fresh or chilled, meat of sheep and goats fresh or chilled, meat of horses, asses, mules or hinnies, fresh, chilled or frozen. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen, other meat and edible meat of the poultry of heading: 01.05 fresh, chilled or frozen and pig fat free of lean meat and poultry fat not	Animal and Human health.

APPROVAL AUTHORITY	GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
			rendered or otherwise extracted, fresh, chilled, frozen, salted in brine, dried or smoked.	
	Fish and crustaceans, mollusc and other aquatic invertebrates, fresh, frozen or chilled	0301.1000 to 0304.9900	Fish live, fresh or chilled and fish products.	Animal and Human health.
		0306.1100 to 0307.9990	Crustaceans, molluscs whether in shell or not, live, fresh, chilled, frozen, dried, salted in brine, cooked by steaming or by boiling in water. Flour meals and pellets of aquatic invertebrates other than crustaceans fit for human consumption.	
	Fertilizers (growing media and compost)	3101.0000 to 3105.9000	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products. Mineral or chemical fertilizers, nitrogenous. Mineral or chemical fertilizers, phosphatic. Mineral or chemical fertilizers, potassic. Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Environment protection
MINISTRY RESPONSIBLE FOR ENVIRONMENT AND ENERGY & MINISTRY OF NATURAL RESOURCES	Animals and animal by-products not treated	0101.1000 to 0106.9000	Live animals; animal products.	Animal and Human health
		0407.0010 to 0407.0090	Birds eggs in shell, fresh, preserved or cooked for consumption.	
		0408.1100 to 0408.9900	Birds egg not in shell and egg yolks <u>other than dried</u>	
		0410.0000	Edible products of animal origin not elsewhere specified or included.	
		0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	
		0502.1000 to 0504.0000	Pigs, hogs or boars bristles and hair, badger hair and other brush making hair, waste of such bristles or hair. Gut bladders and stomach of animals (other than fish) whole and pieces thereof, fresh, chilled, frozen, salted in brine, dried or smoked.	
		0505.1000	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation, powder and waste of feathers or parts of feathers.	
		0506.1000 to 0506.9000	Bones and horn-cores unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	Animal and Human health
		0508.0000 to 0511.9990	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut in shape, powder and waste thereof. Ambergris, castoreum, civet and musk; cantharides, bile, whether or not dried; glands and other animals products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. Animal products not elsewhere specified or included; dead animals of chapters 1 or 3, unfit for human consumption.	Animal and Human health
MINISTRY RESPONSIBLE FOR ENVIRONMENT AND ENERGY	ENDANGERED SPECIES	0507.1000 to 0507.9000	Any Species listed under the Convention on International Trade in Endangered Species (CITES).	Conservation
			Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	

APPROVAL AUTHORITY	GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
		9601.1000 to 9601.9000	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials (including articles obtained by moulding).	
	Primary forms Plastic and other articles of plastic	3923.2110 to 3923.2990	Sacks and bags (including cones) of polymers of ethylene; polybags of the type used in primary industries and of other plastics. Vest type plastic bags made of less than 30 microns.	Environment Protection (Prohibition of plastic carrier bags) Regulations, 2008
	Dangerous Chemicals and Precursor Chemicals	28.01 to 28.53	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals or radioactive elements or of isotopes. Miscellaneous chemical products excluding heading 28.44.	Environment Protection
MINISTRY RESPONSIBLE FOR ENVIRONMENT AND ENERGY AND MINISTRY OF HEALTH	Dangerous Chemicals and Precursor Chemicals	29.01 to 29.42	Organic Chemicals.	Environment Protection
MINISTRY RESPONSIBLE FOR FINANCE, TRADE AND INVESTMENT	Mineral fuels, mineral oils and products of their distillations, bituminous substances; Mineral waxes	2710.1010 2710.1120 2710.1911 2710.1921 2710.1922	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. These Include: Aviation Spirit (Avgas), Motor spirits (gasoline, mogas, MSP); Kerosene, type jet fuel, illuminating kerosene (IK) and Fuel oil (furnace oil).	Socio-Economic
		2711.1200 2711.1300	Petroleum gases and other gaseous hydrocarbons. Liquefied propane gas and Butanes gases.	
	Alcoholic beverages	2203.0010 to 2208.9099	Beverages and spirits.	Human health/ Socio-Economic
	Tobacco	2401.1000 to 2403.9900	Tobacco and manufactures tobacco substitutes.	
DEPARTMENT OF TRANSPORT	LEFT-HAND DRIVE VEHICLES	Chapter 87	All vehicles of chapter 87 with the steering wheel located on the left hand side; excluding golf carts and any other off-road vehicles or vehicles for which permission has been granted to be used off road.	Public safety
	Second Hand Vehicles	Chapter 87	All vehicles of chapter 87, previously used; excluding golf carts and any other off-road vehicles or vehicles for which permission has been granted to be used off road.	Environment Protection
DEPARTMENT OF TRANSPORT	Vehicle and Chassis/ Bodies	8426.1100 to 8427.9000	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	Public safety
	Spark-ignition reciprocating piston engine of kind used for the propulsion of vehicles of chapter 87	8429.1100 to 8430.6900	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow blowers.	
		8701.1000 to 8705.9000	Vehicles other than railway or tramway rolling stock and parts and accessories thereof	
		8706.0000	Chassis fitted with engines, for the motor vehicle of heading nos. 87.01 to 87.05.	
	Compression-ignition internal combustion piston engine (diesel or semi diesel engines) of kind used for the propulsion of vehicles of chapter 87	8708.9910	Bodies – Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings nos. 87.02 to 87.04.	
		8708.9930	Chassis with no engine.	
		8711.1000 to 8711.9000	Motor cycle (including mopeds) and cycles fitted with auxiliary motor, with or without side-cars; side cars.	
		8716.1000 to 8716.4000	Trailers and semi-trailers.	
		8716.8090	Others.	
		8407.3100 to 8407.9000	Reciprocating piston engines of kind used for the propulsion of vehicles of chapter 87. Of cylinder capacity not exceeding 50cc; exceeding 50cc but not exceeding 250cc; exceeding 250cc but not	

APPROVAL AUTHORITY	GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
		8408.2000	exceeding 1,000cc; exceeding 1,000cc and other engines. Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of a kind used for the propulsion of vehicles of chapter 87.	Public safety
		8408.9000	Other Engines diesel or semi-diesel Hybrid Vehicles of chapter 87.	
		8703.9011 to 87039049	Electric cars, and cars using alternative fuels other than fossil fuel.	
MINISTRY RESPONSIBLE FOR HOME AFFAIRS & COMMISSIONER OF POLICE	Pyrotechnic products and Blasting explosives	3601.0000 to 3604.9090	Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations (excluding matches), fireworks and signal flares.	National Security
	Sword, cutlasses, bayonets and similar arms	9307.0000	Swords, cutlasses, bayonets, lances, similar arms, parts thereof, scabbards, and sheaths thereof and scabbards and sheaths therefore.	
MINISTRY RESPONSIBLE FOR HEALTH	Pharmaceutical and Veterinary products	3001.2000 to 3004.5000	Pharmaceutical products (example gland and organs, human blood; animal blood), and parts of medicaments.	Human health
		3006.1000 to 3006.7000	Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides. Pharmaceutical Products.	
		2806.1000	Hydrochloric acid.	
		2807.0000	Sulphuric Acid.	
		2841.6100	Potassium permanganate.	
MINISTRY RESPONSIBLE FOR INFORMATION & COMMUNICATION TECHNOLOGY	Radio communication equipment including VSAT	8525.5000	Other transmission apparatus of the following specification: - Walkie Talkie/Land Mobile (hand-held or fixed);	National Security
		8525.6000	Satellite mobile equipment - IRIDIUM, GLOBALSTAR, THURAYA, INMARSAT, etc.; Amateur Radio; Fixed Broadband Wireless Access, except for the following European standards from the European Technical Standards Institute (ETSI): <ul style="list-style-type: none"> ▪ 2.4 GHz* EN 300 – 328 Maximum EIRP 100mW or 20 dBm ▪ 5.7 GHz* EN 300 – 440 Maximum EIRP 25mW or 14 dBm * No external antennas licensed	
		8529.1010 to 8529.1040	Satellite dishes (person/commercial) - receive only; VSAT (very small aperture terminal) - transmit and receive; Police radar detector.	
		8525.5010 to 8525.5090	Communication jamming equipment.	
		8526.1000	Aeronautical radios (hand held and fixed); Radio broadcasting (transmission) equipment (AM, FM, TV, etc.); Equipment for fixed services; Citizen Band (CB) radios.	
SEYCHELLES BUREAU OF STANDARDS	Glass and glazed glass products for architectural use in building	7005.1000 to 7005.3000	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	Public safety
		7016.9000	Other articles of pressed/moulded glass whether or not wired, kind used for building or construction purposes.	

APPROVAL AUTHORITY	GOODS	HS CODE	DESCRIPTION OF GOODS	REASONS
MINISTRY RESPONSIBLE FOR ENVIRONMENT AND ENERGY & SEYCHELLES ENERGY COMMISSION	PVC Insulated wires and Cables for fixed wiring PVC Insulated flexible cord for use with appliances and equipment intended for domestic, office and similar environments	8544.1100 to 8544.2000	Winding wire of copper and of other materials. PVC insulated cables should be in accordance to British Standard BS 6004 or IEC Standard 60227.	Fire safety
		8544.4200 to 8544.6000	PVC insulated flexible cables (cords) should be in accordance to British Standard BS 6500 or IEC Standard 60227.	
MINISTRY RESPONSIBLE FOR LAND USE AND HABITAT	Prefabricated Building	9406.0000	Prefabricated buildings.	Public safety
SEYCHELLES CIVIL AVIATION AUTHORITY	Aircrafts	8801.1000 to 8802.6000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft. Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellite); and spacecraft launch vehicles.	Public safety
SEYCHELLES MARITIME SAFETY AUTHORITY	Ships and Vessels	8901.1000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boat of all kind.	Public safety
		8901.2000	Tanker.	
		8901.3000	Refrigerated vessels, other than those of subheading 8901.20.	
		8901.9000	Other vessels for the transportation of goods and other vessels for the transportation of both persons and goods.	
		8902.0000	Fishing Vessels.	
		8903.1000 to 8903.9200	Yachts and other vessels or pleasure or sports; <i>(These include Inflatable, sailboats with or without auxiliary motor, motorboats, other than outboard motor-boats but exclude Kayak and Canoes).</i>	
		8903.9990	Other boats and vessels not elsewhere specified.	

Table 8: Information on Import Licensing Procedures

Procedures and Eligibility of Importers to Apply for an Import Licence	<p>As mentioned earlier and as per Article 8(c) of the Licence Act 2010, the application for an import licence shall be submitted to the Seychelles Licensing Authority (SLA), and if all necessary documents are submitted to the Authority, a decision is normally taken within seven days of the date at which the application has been lodged.</p> <p>In practice, an import licence cannot be granted automatically on request. However, an applicant may obtain an import licence after goods are shipped from abroad. The SLA can refuse to issue a licence if the applicant does not meet the ordinary requirements such as existence of safe and adequate premises, or Certificate of Occupancy of the Planning Authority. In any case, the SLA shall inform the applicant that it has refused to grant an import licence, giving the reasons for that refusal. However, the applicant has the right to challenge the SLA's decision before the Minister of Finance within 15 days from the date that decision has been made.</p>
Documentation for Application for an Import Licence and Conditions of Licensing	<p>In general, an applicant for an import licence must fill an application form and the latter must include information such as name of applicant and address, certificate of incorporation or registration for companies, term of validity of the licence, customs office which will clear the imports if any, and finally, name, function and signature of the responsible officer of the applicant.</p> <p>In principle, all import licences are valid for a period of five year years from the date of issue unless earlier revoked by the SLA, and are not transferable between importers. In addition to a processing fee of SR 50, the business activity licence fee is of SR 1,200 per activity for five years.</p> <p>As mentioned earlier, apart from import licence, an importer, whether an individual or professional trader, must comply with other procedural requirements imposed under the Trades Tax Regulations; and Technical Standards and Sanitary and Phytosanitary measures for imported goods. Also note that there is no foreign exchange control in Seychelles and consequently import licence is not a precondition for having access to foreign exchange. No deposit or advance payment is associated with the issuance of import licence.</p>

Table 9: List of TBT-Relevant Legislation and Regulatory Agencies

Agencies	Legislation	Scope of Technical Regulations (TR)
Department of Environment	Environment Protection Act TR	Environnemental management, noise pollution, Effluent discharge, plastic bags, waste management, etc.
Seychelles Bureau of Standards	SBS Act + TR Weights and Measure Act + TR Export of Fishery Act + TR	Concrete blocks, Refillable Gas Cylinders, Toilet Soap, UHT Milk, Glass doors and windows, weighing instruments Canned, fresh and frozen fish, Sanitation of establishment and fishing vessels
Ministry of Health	Public Health Act + TR Food Act + TR Pharmaceutical Act + TR Pesticide Control Act + TR	Potable Drinking Water, Sewage effluent, Foodstuff, Food contaminants, Food Labelling, Low acid canned food, pesticides and chemicals, Medicines and pharmaceutical products, veterinary drug products, Public health diseases , Tobacco and Tobacco products, etc.
Ministry of Finance, Trade and Investment	Customs Management Act + TR Consumer Protection Act + TR	Prohibited and restricted goods
Department of Transport	Land Transport Act + TR	Vehicles, Chassis and bodies, Internal combustion engines Motor vehicles emissions, Vehicles roadworthiness testing
Department of Natural Resources	Plant Protection Act + TR Animal (Diseases & Import) Act + TR	Flowers and plants, Wood and wood products, fruits and vegetables, Meat, poultry, etc.
Department of Information Technology	Telecommunication Act Trade Tax Act (Prohibited and restricted goods) Regulations	Radio communication equipment including VSAT
Department of Internal Affairs (Commissioner of Police)	Trade Tax Act (Prohibited and restricted goods) Regulations	Pyrotechnics products, Firearms, Blasting explosives, swords, bayonets and similar products
Seychelles Civil Aviation Authority	Trade Tax Act (Prohibited and restricted goods) Regulations	Aeroplanes, Air balloons, gliders, helicopters, etc.
Ministry of Land Use and Habitat	Town and Country Planning Act	Prefabricated houses, Building Construction and building products
Seychelles Maritimes Safety Authority	Trade Tax Act (Prohibited and restricted goods) Regulations	Ships and Vessels
Seychelles Energy Commission	Energy Commission Act, Energy Act	Energy Efficiency, Electrical Goods, Electrical transmission and distribution
Fair Trading Commission	Fair Trading Act + TR, Consumer Protection Act	Fair trading practices and consumer protection

Table 10: VAT Exemptions (in Accordance with "Value Added Tax (Amendment of Schedules) Regulations 2014")¹

HS CODE	TARIFF DESCRIPTION
020110 00	Fresh or chilled carcasses and half carcasses of bovine animals
020120 00	Other fresh cuts with bone in of bovine animals, fresh or chilled
020130 00	Boneless fresh or chilled meat of bovine animals
020210 00	Frozen carcasses and half carcasses of bovine animals
020220 00	Other cuts with bone in of bovine animals frozen
020230 00	Boneless frozen meat of bovine animals
020311 00	Fresh or chilled carcasses and half carcasses of swine
020312 00	Fresh or chilled hams, shoulders and cuts thereof, with bone in
020319 00	Other fresh or chilled meat of swine
020321 00	Frozen carcasses and half carcasses of swine
020322 00	Frozen hams, shoulders and cuts thereof of swine, with bone in
020329 00	Other frozen meat of swine
020410 00	Carcasses and half carcasses of lamb, fresh or chilled
020421 00	Carcasses and half carcasses of sheep fresh or chilled
020422 00	Other cuts with bone in of sheep meat fresh or chilled
020423 00	Boneless fresh or chilled meat of sheep
020430 00	Carcasses and half carcasses of lamb, frozen
020441 00	Carcasses and half carcasses of sheep frozen
020442 00	Other cuts with bone in of sheep meat frozen
020443 00	Boneless meat of sheep, Frozen
020450 00	Meat of goats
020500 00	Meat of horses, asses, mules or hinnies, fresh, chilled, or frozen
020610 00	Edible offal of bovine animals, fresh or chilled
020621 00	Tongues of bovine animals, frozen
020622 00	Livers of bovine animals, frozen
020629 00	Other edible offal frozen of bovine animals n.e.s
020630 00	Edible offal of swine, fresh or chilled
020641 00	Frozen Livers of swine
020649 00	Other edible offal of swine, frozen
020680 00	Other edible offal of bovine animals fresh or chilled
020690 00	Other edible offals of bovine animals frozen n.e.s
020711 00	Poultry not cut in pieces, fresh or chilled
020712 00	Poultry not cut in pieces, frozen
020713 00	Poultry cuts and offal (including livers), fresh or chilled
020714 00	Poultry cuts and offal (including livers), frozen
020724 00	Turkey not cut in pieces, fresh or chilled
020725 00	Turkey not cut in pieces, frozen
020726 00	Turkey cuts and offal, fresh or chilled
020727 00	Turkey cuts and offal, frozen
020732 00	Ducks, geese, or guinea fowls not cut in pieces, fresh or chilled
020733 00	Ducks, geese, or guinea fowls not cut in pieces, frozen
020734 00	Fatty livers of ducks, geese or guinea fowls fresh or chilled
020735 00	Other edible offal of ducks, geese or guinea fowls, fresh or chilled. n.e.s
020736 10	Mechanically de-boned poultry meat
020736 90	Other edible offal of ducks geese or guinea fowls frozen n.e.s
020810 00	Meat or edible meat offal of rabbits or hares fresh, chilled or frozen
020830 00	Meat or edible meat offal of primates fresh chilled or frozen
020840 00	Meat & edible meat offal of whales/dolphins & porpoises, of manatees & dugongs
020850 00	Meat & edible meat offal of reptiles (incl. snakes & turtles) fresh chilled or frozen
020890 00	Other meat and edible meat offal, fresh, chilled or frozen
020900 00	Pig fat, free of lean meat, & poultry fat, not rendered or otherwise extracted
021011 00	Hams, shoulders and cuts thereof of swine with bone in, salted/brine/dried or smoked
021012 00	Swine bellies (streaky) and cuts thereof
021019 00	Other meat & edible meat offal of swine salted, in brine, dried or smoked
021020 00	Meat & edible meat offal of bovine animals salted, in brine, dried or smoked
021091 00	Other, including edible flours & meals of meat & meat offal of primates
021092 00	Other, incl. edible flour & meals of meat & meat offal of whales/dolphins/porpoises

¹ The exhaustive list of VAT exemptions is contained in the "Value Added Tax (Amendment of Schedules) Regulations 2014" (notified in WT/ACC/SYC/48).

HS CODE	TARIFF DESCRIPTION
021093 00	Edible flours & meals of meat & meat offal of reptiles (incl. snakes and turtles)
021099 00	Other meat, including edible flours & meals of meat & meat offal
030211 00	Fresh/chilled Trout (<i>Oncorhynchus mykiss</i> <i>salmo trutta</i> , <i>Oncorhynchus clarki</i> ,
030212 00	Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>gorbuscha</i> , <i>keta</i> , <i>tschawytscha</i> , <i>kisutch</i> , <i>masou</i> , <i>rhodurus</i> , etc.
030219 00	Other fresh/chilled salmonidae excluding livers & roes
030221 00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>hippoglossus hippoglossus</i> , <i>stenolepis</i>
030222 00	Plaice (<i>Pleuronectes platessa</i>) fresh or chilled excl. livers & roes
030223 00	Fresh or chilled sole (<i>Solea</i> spp.) excl. livers & roes
030229 00	Other flat fish, fresh or chilled excl. livers & roes
030231 00	Albacore or long finned tunas (<i>Thunnus alalunga</i>) excl. livers & roes fresh or chilled
030232 00	Yellowfin tunas (<i>Thunnus albacares</i>) excl. livers & roes fresh or chilled
030233 00	Skipjack or striped bellied bonito excl. livers & roes fresh or chilled
030234 00	Bigeye tunas excl. livers & roes fresh or chilled (<i>Thunnus obesus</i>)
030235 00	Bluefin tunas (<i>Thunnus thynnus</i>) excl. livers & roes fresh or chilled
030236 00	Southern bluefin tunas (<i>Thunnus maccoyii</i>) excl. livers & roes fresh or chilled
030239 00	Other tunas excl. livers & roes fresh or chilled
030240 00	Herrings, (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) excluding livers and roes fresh or chilled
030250 00	Cod, (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) excl. livers & roes fresh or chilled
030261 00	Sardines, (<i>Sardina pilchardus</i> etc) brisling or sprats, excl. livers, roes fresh or chilled
030262 00	Haddock (<i>Melanogrammus aeglefinus</i>) excl. livers & roes fresh or chilled
030263 00	Coalfish (<i>Pollachius Virens</i>) excl. livers & roes fresh or chilled
030264 00	Mackerel (<i>Scomberscombrus</i> , <i>australasicus</i> , <i>japonicus</i>) fresh or chilled excl. livers & roes
030265 00	Dogfish and other sharks excl. livers & roes fresh or chilled
030266 00	Eels (<i>Anguilla</i> spp.) excl. livers & roes fresh or chilled
030267 00	Swordfish (<i>Xiphias gladius</i>) excl. livers & roes fresh or chilled
030268 00	Toothfish (<i>Dissostichus</i> spp) excl. livers & roes fresh or chilled
030269 00	Other excl. livers n.e.s fresh or chilled
030270 00	Fish livers and roes fresh or chilled
030311 00	Frozen pacific sockeye salmon (red), (<i>Oncorhynchus nerka</i>) excl. livers & roes
030319 00	Other frozen pacific salmon excluding livers & roes
030321 00	Trout, frozen excl. livers & roes (<i>salmo trutta</i> , <i>onchorhynchus mykiss</i> , <i>clarki</i> etc)
030322 00	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>) frozen excl. livers & roes
030329 00	Other salmonidae frozen excluding livers & roes
030331 00	Halibut, frozen (<i>Reinhardtius hippoglossoides</i>) excl. livers & roes
030332 00	Plaice (<i>Pleuronectes platessa</i>) frozen excl. livers & roes
030333 00	Sole (<i>Solea</i> spp.) frozen excl. livers & roes
030339 00	Other frozen flat fish excl. livers & roes
030341 00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>) frozen excl. livers & roes
030342 00	Yellowfin tunas (<i>Thunnus albacares</i>) frozen excl. livers & roes
030343 00	Skipjack or striped bellied bonito frozen excl. livers & roes
030344 00	Bigeye tunas (<i>Thunnus obesus</i>)
030345 00	Bluefin tunas (<i>Thunnus thynnus</i>) frozen excl. livers & roes
030346 00	Southern bluefin tunas (<i>Thunnus maccoyii</i>) frozen excl. livers & roes
030349 00	Other frozen tunas
030351 00	Herrings, (<i>Clupea harengus</i> , <i>clupea pallasii</i>) frozen excluding livers and roes
030352 00	Cod, (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>) frozen excluding livers and roes
030361 00	Swordfish (<i>Xiphias gladius</i>) frozen, excl. livers & roes
030362 00	Toothfish (<i>Dissostichus</i> spp) frozen, excl. livers & roes
030371 00	Sardines, <i>sardinella</i> , brisling or sprats frozen excl. livers & roes
030372 00	Haddock (<i>Melanogrammus aeglefinus</i>) frozen excl. livers & roes
030373 00	Coalfish (<i>Pollachius Virens</i>) frozen excl. livers & roes
030374 00	Mackerel (<i>Scomberscombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) frozen excl. livers & roes
030375 00	Dogfish and other sharks frozen excl. livers & roes
030376 00	Eels (<i>Anguilla</i> spp.) frozen excl. livers & roes
030377 00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>) frozen excl. livers & roes
030378 00	Hake (<i>Merluccius</i> spp.; <i>Urophycis</i> spp.) frozen excl. livers & roes
030379 00	Other frozen fish excluding livers and roes n.e.s
030380 00	Frozen livers and roes
030411 00	Fresh or chilled Swordfish (<i>Xiphias gladius</i>) fillets and other fish meat (whether or not minced)
030412 00	Fresh or chilled Toothfish (<i>Dissostichus</i> spp) fillets and other fish meat (whether or not minced)
030419 00	Other fish fillets or meat whether or not minced fresh chilled or frozen n.e.s
030421 00	Frozen Swordfish (<i>Xiphias gladius</i>) fillets
030422 00	Frozen Toothfish (<i>Dissostichus</i> spp) fillets
030429 00	Other frozen fish fillet
030491 00	other Swordfish (<i>Xiphias gladius</i>) fillets

HS CODE	TARIFF DESCRIPTION
030492 00	other Toothfish (<i>Dissostichus</i> spp) fillets
030499 00	Other fish fillet
030510 00	Flours meals and pellets of fish, fit for human consumption
030520 00	Livers and roes of fish, dried, smoked, salted or in brine
030530 00	Fish fillets, dried, salted or in brine, but not smoked
030541 00	Pacific salmon,atlantic salmon & danube salmon smoked including fillets
030542 00	Herrings (<i>Clupeaharengus</i> , <i>clupea pallasii</i>) smoked including fillets
030549 00	Other smoked fish, including fillet n.e.s
030551 00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>gadus macrocephalus</i>) dried/salted but not smoked
030559 00	Other dried or salted fish but not smoked
030561 00	Herrings (<i>Clupea harengus</i> , <i>clupea pallasii</i>) salted not dried or smoked & in brine
030562 00	Cod (<i>Gadus morhua</i> / <i>Gadus ogac</i> / <i>gadus macrocephalus</i>)salted not dried/smoked & in brine
030563 00	Anchovies (<i>Engraulis</i> spp.) salted not dried or smoked & in brine
030569 00	Other salted fish not dried or smoked & other fish in brine n.e.s
040210 00	Sweetconcentrated milk & cream in powder,granules,solid form a fat content upto 1.5%wght
040221 00	Milk & cream not sweetened, in powder or other solid forms of a fat cont. >1.5% by weight
040229 10	Full cream powder
040229 90	Other milk and cream n.e.s
040291 10	Baby milk formulae, in any form not containing added sugar or sweetening matter
04070010	Birds Eggs in shell for hatching
070110 00	Potato seed fresh or chilled
070190 00	Other potatoes, fresh or chilled
070200 00	Tomatoes, fresh or chilled.
070310 00	Onions and shallots fresh or chilled
070320 00	Garlic fresh or chilled
070390 00	Leeks and other alliaceous vegetables fresh or chilled
070410 10	Cauliflower fresh or chilled
070410 20	headed Broccoli fresh or chilled
070420 00	Brussel sprouts fresh or chilled
07049010	Chinese cabbages fresh or chilled
070490 90	Other cabbages fresh or chilled
070511 00	Cabbage Lettuce (head lettuce) fresh or chilled
070519 00	Other lettuce fresh or chilled
070521 00	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>) fresh or chilled
070529 00	Other chicory fresh or chilled
070610 10	Carrots fresh or chilled
070610 20	Turnips fresh or chilled
070690 10	Beetroot fresh or chilled
070690 20	Salsify
070690 90	Other similar edible roots fresh or chilled
070700 00	Fresh or chilled cucumbers and gherkins
070810 00	Peas (<i>pisum sativum</i>) shelled or unshelled, fresh or chilled
070820 00	Beans (<i>Vigna</i> spp., <i>phaseolus</i> spp.) shelled or unshelled, fresh or chilled
070890 00	Other leguminous vegetables shelled or unshelled, fresh or chilled
070920 00	Asparagus fresh or chilled
070930 00	Aubergines (egg plants) fresh or chilled
070940 00	Celery other than celeriac fresh or chilled
070951 00	Mushrooms of the genus <i>Agaricus</i> fresh or chilled
070959 00	Other vegetables fresh or chilled n.e.s
070960 10	Fruits of the genus <i>capsicum</i>
070960 20	Long red/green chilli
070960 30	Medium white chilli
070960 90	Other fruits of the genus <i>capsicum</i> or of the genus <i>pimento</i>
070970 00	Spinach, New Zealand spinach and orache spinach (garden spinach)
070990 10	Chouchoutte
070990 90	Other spinach
071340 00	Dried lentils shelled, whether or not skinned or split
071410 00	Manioc (cassava) fresh, chilled, frozen or dried whether or not sliced
071420 00	Sweet potatoes fresh, chilled, frozen or dried whether or not sliced
071490 10	Cocoyam fresh, chilled, frozen or dried whether or not sliced
071490 20	Yam fresh,chilled , frozen or dried whether or not sliced or in the form of pellets; sago pith
071490 90	Other similar roots & tubers fresh/chilled/ frozen/dried whether or not sliced or pellet
080300 10	Fresh Bananas including plantains
080300 20	Dried bananas including plantains
080410 10	Fresh dates

HS CODE	TARIFF DESCRIPTION
080410 20	Dried dates
080420 10	Fresh figs
080420 20	Dried figs
080430 00	Pineapples fresh or dried
080440 00	Avocados fresh or dried
080450 10	Mangoes fresh or dried
080450 90	Other similar fresh or dried fruits n.e.s
080510 00	Oranges fresh or dried
080520 00	Mandarins incl tangerines/satsumas,wilkins clementines & similar fruits fresh/dried
080540 00	Grapefruit fresh or dried
080550 00	Lemons and Limes, fresh or dried
080590 00	Other citrus fruit, fresh or dried
080610 00	Grapes, fresh
080620 00	Grapes, dried
080711 00	Watermelons fresh
080719 10	Cantaloupe fresh
080719 90	Other melons fresh
080720 00	Pawpaws (papayas) fresh
080810 00	Apples fresh
080820 00	Pears and quinces fresh
080910 00	Apricots fresh
080920 00	Cherries fresh
080930 00	Peaches, including nectarines fresh
080940 00	Plums and sloes fresh
081010 00	Strawberries, fresh
081020 00	Raspberries, blackberries, mulberries, and loganberries fresh
081040 00	Cranberries, bilberries, and other fruits of the genus Vaccinium fresh
081050 00	Kiwi fruit fresh
081060 00	Durians, fresh
081090 10	Starfruit, fresh
081090 90	Other fruit, fresh, n.e.s
100610 00	Rice in the husk (paddy or rough)
100620 00	Husked (brown) rice
100630 10	Long grain rice, semi/wholly milled, whether or not polished or glazed
100630 20	Basmati rice, semi/wholly milled whether or not polished or glazed
100630 90	Other rice semi/wholly milled, whether or not polished or glazed
100640 00	Broken rice
110100 11	High protein flour
110100 19	Other flour
110100 90	Improved or enriched wheat or meslin flour (e.g. self-raising flour)
150910 00	Virgin olive oil refined or not but not chemically modified
150990 00	Other olive oil and its fractions refined or not but not chemically modified
151211 00	Crude oil from sunflower-seed or safflower oil & their fractions thereof
151219 00	Other sunflower-seed or safflower oil and their fractions thereof.
151710 00	Margarine, excluding liquid margarine
160210 10	Homogenised preparations specifically prepared for infants
170111 00	Cane sugar not containing added flavouring in solid form
170112 00	Beet sugar nt containing added flavouring or colouring matter in solid form
170191 10	Icing, castor or other confectioners sugar cont.added flavouring or colouring matter
170191 90	Other sugar containing added flavouring or colouring matter in solid form
170199 00	Other cane or beet sugar cont.or nt cont. added flavour/colouring in solid form n.e.s.
190110 00	Preparations for infant use, put up for retail sale
200510 10	Homogenised preparation not frozen, specifically for infants
200912 10	Orange Juice not frozen, especially for infants of brix value not exceeding 20
200921 10	Grapefruit juice of a brix value < 20 especially for infants
200931 10	Juice of any other single citrus fruit of brix value<20 especially for infants
200941 10	Pineapple juice of a brix value < 20 especially for infants
200950 10	Tomato juice especially for infants
200961 10	Grape juice (incl. grape must) of a brix value < 20 especially for infants
200971 10	Apple juice of a brix value < 20 especially for infants
200980 10	Juice of other single fruit or vegetable especially for infants
200990 10	Mixtures of juices especially for infants
210410 10	Homogenised composite food preparations, for infant use
230800 00	Veg.materials & waste/Veg residues & by-pro whether pellet form used in animal feeding
230990 11	Poultry feeds, prepared

HS CODE	TARIFF DESCRIPTION
230990 12	Dairy cattle feed, prepared
230990 13	Other cattle feed, prepared
230990 14	Swine feed, prepared
230990 15	Other livestock feed, prepared
250100 00	Salt & pure sodium chloride, in aqueous solut. or cont. added anticaking, free flowing agents
271011 10	Aviation spirit (Avgas)
271011 20	Motor Spirit (gasoline, Mogas, MSP)
271019 11	Kerosene, type jet fuel
271019 12	Illuminating kerosene (IK)
271019 21	Gas oil (Diesel oil)
271019 22	Fuel oils (furnace oil)
271119 00	Other Liquefied gases
291411 00	Acetone without other oxygen function
291412 00	Butanone (methyl ethyl ketone) without other oxygen function
291413 00	4-Methylpentan-2-one (methyl isobutyl ketone)
291421 00	Camphor without other oxygen function
291422 00	Cyclohexanone and methylcyclohexanones without other oxygen function
291423 00	Ionones and methylionones without other oxygen function
291429 00	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function
291431 00	Phenylacetone (phenylpropan-2-one)
291439 00	Other aromatic ketones without other oxygen function
291440 00	Ketone-alcohols and ketone-aldehydes
291450 00	Ketone phenols and Ketones with other oxygen function
291461 00	Anthraquinone
291469 00	Other quinines
291470 00	Halogenated, sulphonated, nitrated or nitrosated derivatives
293621 00	Vitamins A and their derivatives
293622 00	Vitamin B1 and its derivatives
293623 00	Vitamin B2 and its derivatives
293624 00	D- or DL-Pantothenic acid (Vitamins B3, B5) and its derivatives
293625 00	Vitamin B6 and its derivatives
293626 00	Vitamin B12 and its derivatives
293627 00	Vitamin C and its derivatives
293628 00	Vitamin E and its derivatives
293629 00	Other vitamins and their derivatives
293690 00	Other, including natural concentrates
293711 00	Somatotropin, its derivatives and structural analogues
293712 00	Insulin and its salts
293719 00	Other polypeptide hormones, protein hormones & glycoprotein hormones
293721 00	Cortisone/hydrocortisone/prednisone and prednisolone
293722 00	Halogenated derivatives of corticosteroidal hormones
293723 00	Oestrogens and progestogens
293729 00	Other steroidal hormones, their derivatives and structural analogues
293731 00	Epinephrine
293739 00	Other catecholamine hormones, their derivatives & structural analogues
293740 00	Amino acid derivatives
293750 00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogue
293790 00	Other hormones, natural or reproduced by synthesis derivatives & its structural analogues
294110 10	Amoxicillin and its salts
294110 20	Ampicillin (INN), metampicillin (INN), Pivampicillin (INN) and their salts
294110 90	Other penicillins and their derivatives; salts thereof
294120 10	Dihydrostreptomycin, its salts, esters and hydrates
294120 90	Other streptomycins and their derivatives; salts thereof
294130 00	Tetracyclines and their derivatives; salts thereof
294140 00	Chlorphenicol and its derivatives; salts thereof
294150 00	Erythromycin and its derivatives; salts thereof
294190 00	Other antibiotics
300120 00	Extracts of glands or other organs or of their secretions
300190 00	Other human or animal substances prepared for therapeutic, prophylactic uses n.e.s.
300210 00	Antisera & other blood fractions & modified immunological products
300220 00	Vaccines for human medicine
300230 00	Vaccines for veterinary medicine
300290 00	Other modified immunological prod. vaccine, toxin, cultures of micro-organism & sim. prod.
300310 00	Medicaments cont. penicillins/derivatives thereof with a penicillanic acid structure
300320 00	Medicaments containing other antibiotics

HS CODE	TARIFF DESCRIPTION
300331 00	Medicaments containing insulin
300339 00	Medicaments cont.other hormones or other products of hd.29.37 but nt cont antibiotics
300340 00	Medicaments cont.alkaloids & derivatives but nt cont.hormones of hd.29.37 or antibiotics
300390 00	Other medicaments consisting of two or more constituents which have been mixed together
300410 00	Medicament cont.penicillin,with penicillanic acid struct.& derivative,for retail sale
300420 00	Medicaments containing other antibiotics put up for retail sale
300431 00	Medicaments containing insulin for retail sale
300432 00	Medicament cont.adrenal corticosteroid hormone,derivat.& struct.analogue for retail sale
300439 00	Medicaments cont.hormones & products of hd.29.37 but nt antibiotic for retail sale
300440 00	Medicam.cont.alkaloid,derivat.but nt cont.hormone,prod of hd.29.37,antibiotic for r/sale
300450 00	Other medicaments cont.vitamins or other prod.of heading No.29.36 for retail sale
300490 00	Other Medicaments
300510 10	Medicated plaster
300510 90	Other adhesive dressings & other articles having an adhesive layer
300590 00	Other wadding,gauze,bandage,dressing mat. cont.pharmaceutical subst.for r/sale
300610 00	Sterile surgical catgut,similar suture mat.& tissue adhesive for surg. wound closure
300620 00	Blood grouping reagents
300630 00	Opacifying preparation for x-ray exam; diagnostic reagents designed to admin. Patient
300640 00	Dental cements and other fillings; bone reconstruction cements
300650 00	First aid boxes and kits
300660 00	Chemical contraceptive preparations based on hormones/on products hd.29.37/spermicide
300670 00	Gel prep.design for use in human,veterinary medic.as lubricant for surgical operat/exam
300691 00	Appliances identifiable for ostomy use
300692 00	Waste pharmaceuticals
380891 20	Insecticides in other packaging
380892 20	Fungicides in other packaging
380893 20	Herbicides,anti-sprouting product and plant -growth regulators in other packaging
380894 00	Disinfectants
380899 19	Rodenticides in other packaging
380899 29	Other similar products in other packaging
382200 00	Diagonostic laboratory reagent on backed prep.diagnostic other than those hd 30.02/30.03
4421.9010	Coffins
481830 00	Tablecloths and serviettes
481840 10	Sanitary towels, tampons and similar articles
481840 90	Napkins and napkin liners for babies and similar sanitary articles (eg breast pad, pampers)
481890 20	Napkins and similar articles (except napkin liners) not covered under HS code 4818.4010
490110 00	Brochures/leaflets & similar printed matter in single sheets, whether or not folded
490191 00	Dictionaries and encyclopaedias, and serial installments thereof
490199 00	Other printed books and similar printed matter
490300 00	Children's picture, drawing or colouring books
490400 10	Music, printed or in manuscript, bound
490400 90	Other Music, printed or in manuscript, whether or not illustrated
490510 00	Printed globes
490591 00	Hydrographic or similar charts, in book form, including atlases
490599 10	Printed maps
490599 90	Other Wall maps, topographical plans, printed
490600 00	Plans & drawings for architectural/engineer ing etc being originals drawn by hand
490700 10	Postage, revenue and similar stamps of current or new issue in the country in which they have a recognised face value
490700 20	Banknotes
490700 30	Cheque books and cheques
490700 90	Other Stock, share or bond certificates and similar documents of title
490810 00	Transfers (decalcomanias), vitrifiable
490890 00	Other transfers
490900 10	Printed or illustrated postcards
490900 20	Printed cards bearing messages, whether or not illustrated, with/out envelopes/trims
490900 90	Other bearing greeting/announcement whether illustrated with/out envelope/trimmings
491000 00	Calendars of any kind, printed, including calendar blocks.
491110 10	Solicited advertising materials for the tourism industry
491110 90	Other trade advertising material,commercial catalogues and the like
491191 00	Pictures, designs and photographs
491199 10	Examination papers
491199 90	Other printed matter
711890 00	Other coins
853929 10	Energy Savings electric bulbs

HS CODE	TARIFF DESCRIPTION
9018.1100	Electro-cardiographs
9018.1200	Ultrasonic scanning apparatus
9018.1300	Magnetic resonance imaging apparatus
9018.1400	Scintigraphic apparatus
9018.1900	Other electro-diagnostic apparatus
9018.2000	Ultra Violet or infra red ray apparatus
9018.3100	Syringes , with or without needles
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other syringes, needles, catheters, cannulae and the like
9018.4100	Dental drill engines , whether or not combined on single base with other dental equipment
9018.4900	Other instruments and appliances used in dental sciences
9018.5000	Other ophthalmic instruments and appliances
9018.9000	Other instruments and appliances used in medical /surgical/ dental/ veterinary science
9006.3000	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs ; comparison cameras for forensic or criminology purposes
9019.1000	Mechano-therapy appliances ; massage apparatus ; psychological aptitude – testing apparatus
9019.2000	Ozone therapy , oxygen therapy , aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9022.1200	Computed tomography apparatus
9022.1300	Other, for dental uses
9022.1400	Other, for medical , surgical or veterinary uses
9022.1900	Apparatus base on the use of X rays for other uses
9022.2100	For medical , surgical , dental or veterinary uses
9022.3000	X ray tubes
9022.9000	Other , Including parts and accessories
9027.8000	Other instruments and apparatus
920110 00	Upright pianos
920120 00	Grand pianos
920190 00	Other keyboard stringed instruments and harpsichords
920210 00	String musical instruments played with a bow
920290 00	Other string musical instruments
920510 00	Brass-wind instruments
920590 00	Other wind musical instruments
920600 00	Percussion musical instruments (eg. drums, xylophones, cymbals, castanets, maracas
920710 00	Keyboard instruments, other than accordions
920790 00	Other musical instruments, sound of which is produced or must be amplified electrically
920810 00	Musical boxes
920890 00	Fairground/mechanical street organ & musical instruments not falling in any heading of chapter 92
920930 00	Musical instrument strings
920991 00	Parts and accessories for pianos
920992 00	Parts and accessories for the musical instruments of heading 92.02
920994 00	Parts and accessories for the musical instruments of heading 92.07
920999 00	Other parts and accessories for musical instruments
9402.1010	Dentists' chairs and parts thereof
990300 00	Gds re-imported after exportation for repair/alteration/renovation
990400 00	Personal and household effects that have been in the importers' possession more than 12 mths
990500 00	Ship stores in transit
990600 00	Short-shipped goods.
990700 00	Human remains
990800 00	Groupage containers only

Table 11: Trades Tax Regulations 1997 (as notified in: WT/ACC/SYC/9/add.1)
List of Effective and Repealed Regulations²
(as of September 2014)

1. REGULATIONS STILL IN FORCE

Table A - List of Regulations pending further review:

- Offences in relation to officers
- Working days and hours
- Reasonable cause for seizure a bar to action against officer
- Power to stay on board
- Power to fasten down, seal, etc.
- Detention of arrested person
- Impounding of documents
- Comptroller may require further proof of proper entry
- Translation of foreign documents
- Rates
- Documents and assessment of tax on imported goods
- Applicable rate of tax
- Payment of tax on manifested goods
- Taxable goods imported by post
- Taxes recovered as debt to Government
- Minimum size of vessels
- Effects of security
- Tonnage of ships
- Master's name of ship's or aircraft's register
- Authority to break bulk
- Stacking of goods
- Repacking of goods on quays
- Removal of goods to Government Warehouse
- Delivery of goods from Government Warehouse
- Combustible or inflammable goods
- Goods to cleared on revocation
- Comptroller to have access to warehouse
- No compensation payable
- Revaluation
- Constructive warehousing
- Production of documents or security
- Goods not to be taken on board
- Missing goods to be accounted for
- Goods for export not to be unshipped without authority
- Stores
- Aircraft's and ship's stores
- Entry of stores
- Bond required that goods be not landed
- Delivery of invoices and other documents with entry
- Sale of Government and certain other goods
- Circumstances in which tax is to be brought to account on goods exempted from tax, or on goods which tax has been remitted or refunded
- Disputes as to amount or rate of tax
- Drawback of trades tax in certain cases
- Declaration as to re-exportation
- Forfeiture on mis-description
- Entry of goods by unauthorized persons not permitted
- Authority of agent may be required
- Forfeited goods
- Goods include packages
- Notice of seizure to be given
- Bond may be given for seized goods
- Burden of proof
- Prosecutions to be in name of Comptroller

² List subject to changes, given the expected adoption of legislation, which will repeal existing regulations.

- Security to abide by judgement of competent court
- Offences in relation to owners of aircraft and ships
- Collusive seizure an offence
- Removal or destruction of taxable goods
- Smuggling
- Shooting at Taxation ship etc.
- Taxation offences
- Offences not specifically provided for to be provided under Reg. 7 of the proposed consolidated act
- Distribution of rewards
- Commissioned aircraft and ships to report
- Boarding and searching of commissioned aircraft and ships
- Goods for use by President
- Goods for Churches and Presbyteries
- Re-imported goods
- Cinematograph films, etc. for certain purposes
- Returnable containers
- Materials under technical aid and assistance programmes
- Samples for soliciting orders
- Articles imported tax free under the Vienna Convention on Consular Relations
- Personal effects and travel souvenirs of tourists
- Temporary imports
- Deposit and refund of deposit
- Interpretation
- Passengers' baggage
- Visitors baggage
- Further concessions in case of passengers changing residence
- Goods imported under agreements with the Government
- Temporary importation of vehicles and spare parts
- Goods exempted in the national interest and for export

Table B - List of Regulations in the process of being repealed

Description of regulations to be repealed	SRC Act, 2009 (Section)	Covered under the following legal instruments					
		CMA, 2011 (sections)	RAA, 2009 (sections)	VAT Act, 2010 (Section)	S.I. , 2014 (Regulations)	Airport (Regulation) Act (Section)	PORT AUTHORITY ACT (Section)
Appointment of persons and conferment of powers	13	3 & 7	-	-	-	-	-
Officer to observe secrecy	11	11	-	-	-	-	-
Comptroller may hold inquiry	-	9	-	-	-	-	-
Provision of accommodation for officers	-	16	-	-	-	-	-
Seal	-	13	-	-	-	-	-
Use of Seal	-	13	-	-	-	-	-
Stamp	-	14	-	-	-	-	-
Appointment of boarding stations	-	-	-	-	-	3	-
Entry and Search	-	50	-	-	-	-	-
Officers may board ships and aircraft	-	52	-	-	-	-	-
Power to examine all goods	-	42	-	-	-	-	-
Power to board, search and secure	-	48	-	-	-	-	-
Power to secure all parts of ship or aircraft	-	48	-	-	-	-	-
Seals not to be broken	-	257	-	-	-	-	-
Patrol of coasts, etc.	-	54	-	-	-	-	-
Officer may haul vessel on to coast, etc.	-	53	-	-	-	-	-

Description of regulations to be repealed		Covered under the following legal instruments					
	SRC Act, 2009 (Section)	CMA, 2011 (sections)	RAA, 2009 (sections)	VAT Act, 2010 (Section)	S.I. , 2014 (Regulations)	Airport (Regulation) Act (Section)	PORT AUTHORITY ACT (Section)
Power to question passengers	-	47	-	-	-	-	-
Detention and search of suspected persons	-	44	-	-	-	-	-
Power to stop and search vehicles	-	48	-	-	-	-	-
Power to arrest	-	46	-	-	-	-	-
Taxation samples	-	76	-	-	-	-	-
Landed cost of damaged goods	-	41	-	-	Regulation 5 of S.I. 42 of 2014	-	-
Description of goods imported into Seychelles, Schedules 3 and 4	-	40	-	-	S.I. 6 of 2014	-	-
Goods partially composed of taxable goods	-	40	-	-	S.I. 6 of 2014	-	-
Derelict goods taxable	-	60	-	6	-	-	-
Taxation control	-	69	-	-	-	-	-
Control of goods in port limits, etc.	-	69	-	-	-	-	-
Goods under taxation control	-	69	-	-	-	-	-
Rights of examination and costs	-	110	-	-	-	-	-
Non-liability for damages	-	19	-	-	-	-	-
Control of goods posted	-	69	-	-	Regulation 66 of S.I. 42 of 2014	-	-
Liability of persons entrusted with possession, etc. of taxable goods	-	20	-	-	-	-	-
Entry	-	100	-	-	-	-	-
Making of entries	-	100	-	-	Regulation 31 - 33 of S.I. 42 of 2014	-	-
Passing of entries	-	109	-	-	-	-	-
Power to take security	-	222	-	-	-	-	-
Type of security	-	225	-	-	-	-	-
General bonds	-	224	-	-	-	-	-
Cancellation of bonds	-	228	-	-	-	-	-
Fresh security	-	227	-	-	-	-	-
Forms of security	-	226	-	-	-	-	-
Ships and aircraft to enter at port or airport	-	56	-	-	-	-	-
Ships to bring to on being signalled	-	56	-	-	-	-	-
Ships and aircraft to bring to at boarding stations	-	56	-	-	-	-	-
Unauthorized boarding	-	57	-	-	-	-	-
Cargo report	-	57	-	-	-	-	-
Manifest for other ports	-	57	-	-	-	-	-
Master of wrecked ships and aircraft to report	-	68	-	-	-	-	-
Taxable Flotsam, Jetsam etc.	-	60	-	-	-	-	-
No interference with Flotsam, Jetsam etc.	-	68	-	-	-	-	-

Description of regulations to be repealed		Covered under the following legal instruments					
	SRC Act, 2009 (Section)	CMA, 2011 (sections)	RAA, 2009 (sections)	VAT Act, 2010 (Section)	S.I. , 2014 (Regulations)	Airport (Regulation) Act (Section)	PORT AUTHORITY ACT (Section)
Authority for unshipment	-	129	-	-	-	-	-
Landing of goods	-	70	-	-	-	-	-
Entries	-	100	-	-	31 of S.I. 42 of 2014	-	-
Provisional entry	-	102	-	-	34-38 of S.I. 42 of 2014	-	-
Complete entry	-	102	-	-	As above	-	-
Entry and default in entry	-	116	-	-	As above	-	-
Fines for non-removal	-	-	99	-	S.I. 27 of 2011	-	-
Goods liable to confiscation for non-payment of fine	-	116	-	-	39 - 58 of S.I. 42 of 2014	-	-
Abandoned goods to be disposed of	-	116	-	-	As above	-	-
Confiscation of unclaimed goods	-	116	-	-	As above	-	-
Disposal of unclaimed goods	-	116	-	-	As above	-	-
Perishable goods	-	116	-	-	As above	-	-
Government Warehouses	-	137	-	-	-	-	-
Rent to be charged	-	150	99	-	S.I. 26 of 2011	-	-
Refund or remission of rent	-	237 - 243	29	-	-	-	-
Government warehouses under control of Comptroller	-	137	-	-	-	-	-
Appointment of warehouses	-	-	-	-	-	-	
Existing warehouses	-	16	-	-	-	-	-
Bond by proprietor	-	139	-	-	61 of S.I. 42 of 2014	-	-
Account to be taken of goods to be warehoused	-	140	-	-	-	-	-
Removal of goods to warehouse	-	140	-	-	-	-	-
Duties of proprietor	-	140	-	-	-	-	-
Period of re-warehousing	-	145	-	-	-	-	-
Procedure for re-warehousing	-	158	-	-	-	-	-
Re-examination of goods	-	152	-	-	-	-	-
Goods may be sorted and re-packed	-	144	-	-	-	-	-
Application of this part	-	-	-	-	-	-	-
Clearance certificate	-	204	-	-	-	-	-
Requisites for obtaining clearance	-	204	-	-	-	-	-
Other requirements for clearance certificate	-	204	-	-	-	-	-
Departing ship or aircraft to be brought to boarding	-	205	-	-	-	-	-
Virtualing bill for stores and fuel	-	83	-	-	23 of S.I. 42 of 2014	-	-
Stores may be taken free of tax	-	77	-	-	-	-	-
Amount of stores or fuel may be	-	77	-	-	23 of S.I. 42 of 2014	-	-

Description of regulations to be repealed	Covered under the following legal instruments						
	SRC Act, 2009 (Section)	CMA, 2011 (sections)	RAA, 2009 (sections)	VAT Act, 2010 (Section)	S.I. , 2014 (Regulations)	Airport (Regulation) Act (Section)	PORT AUTHORITY ACT (Section)
restricted							
Stores under seal	-	82	-	-	-	-	-
Penalty for breaking seal	-	257	-	-	-	-	-
Powers of Comptroller with regard to invoices etc.	-	35/256	-	-	-	-	-
Refunds	-	236 - 243	-	-	-	-	-
Claims and refunds	-	236 - 243	-	-	-	-	-
Transshipment without tax	-	87 - 93	-	-	-	-	-
Appointment of clerks	-	25	84	-	-	-	-
Pest infected goods	-	116	-	-	44 of S.I. 42 of 2014	-	-
No compensation claimable	-	116	-	-	48 of S.I. 42 of 2014	-	-
Disposal of seized goods	-	116	-	-	S.I. 42 of 2014	-	-
Joint and several liability	-	26	-	-	-	-	-
Settlement of cases by Comptroller	-	264	-	-	-	-	-
Exemption in respect of payments received by an insurer and other miscellaneous exemptions	-	-	-	-	-	-	-
Services exempted in the National interest	-	-	-	-	-	-	-
Attendance at Mahé quay on request of importer	-	-	99	-	S.I. 26 of 2011	-	-
Attendance at warehouse at request of owner or occupier	-	-	99	-	As above	-	-
Warehouse rent for imports	-	-	99	-	As above	-	-
Administration charge for bonded warehouse	-	-	99	-	As above	-	-
Disputes	-	-	32/266	-	-	-	-

2. REPEALED:

- Trades Tax (Amendment of Schedule 3) Regulations, 2009
- Trades Tax Regulation 1997 - Section 76 – 80 of Part IV
- Trades Tax Regulation 1997 – Schedule 4 and 5
- Issue of permits - repealed with the introduction of the Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009
- Prohibited Imports - repealed with the introduction of the Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009
- Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009 - repealed with the introduction of the Customs Management (Prohibited and Restricted Goods) Regulations, 2014
- Trades Tax Regulation 1997 - PART III - TRADES TAX ON SERVICES AND LOCALLY
 - o MANUFACTURED GOODS
 - o Description of goods and services
 - o Rates
 - o Tax on services payable by person providing services
 - o Registration and returns
 - o Date tax due and payable.
 - o Penalty and additional tax
 - o Assessment

- o Amendment of assessments
- o Objections
- o Decision of Commissioner
- o Application for appeal
- o Reference to Courts
- o Grounds of objection and burden of proof
- o Reduced assessments
- o Order of Court
- o Appeal to Court of Appeal
- o Failure to observe time limits
- o Pending appeal not to delay payment of tax
- o Extension of time for payment of tax
- o Persons leaving Seychelles
- o Tax a debt due to the Government
- o Recovery of tax
- o Substituted service
- o Deceased Taxpayer
- o Trustees to notify Commissioner upon appointment
- o Commissioner may collect tax from person owing money to taxpayer
- o Refund of overpayment and allowance of credit
- o Public Officer of company
- o Banker as agent of absent account holder
- o Recovery of tax paid on behalf of another person
- o Contribution from joint taxpayers
- o Contracts to evade tax void
- o Accounts and Records
- o Commissioner may require information and evidence
- o Release or waiver of tax by Minister
- o Offences relating to returns, etc.
- o Failure to comply with Commissioner's requests, etc.
- o Court order to comply with the Regulations
- o Additional tax
- o Obstructing officers
- o Penalties not to relieve from tax

Table 12: List of Reserved and Restricted Areas of Investment

Investment Area	Status	Legal Instrument
Accommodation (hotel, guest house, self-catering establishment, Motel) of – 1 to15 rooms	Reserved	Seychelles Investment Act 2010
Yachts 1-3 / Live aboard 1- 2 boats (excluding yachts/live aboard of 50 feet or above)	Reserved	Seychelles Investment Act 2010
Travel Agent	Reserved	Seychelles Investment Act 2010
Tourist Guide	Reserved	Seychelles Investment Act 2010
Car Hire Operator	Reserved	Seychelles Investment Act 2010
Boat Charter of vessels below 50 feet	Reserved	Seychelles Investment Act 2010
Taxi Operator	Reserved	Seychelles Investment Act 2010
Water sports (non-motorized)	Reserved	Seychelles Investment Act 2010
Bicycle Hire	Reserved	Seychelles Investment Act 2010
Excursion and recreational fishing	Reserved	Seychelles Investment Act 2010
Provide catering services	Reserved	Seychelles Investment Act 2010
Dive Operators on Live aboard /yachts, less than 50 ft.	Reserved	Seychelles Investment Act 2010
Dive Centres on Mahe, Praslin, La Digue and Cerf (excluding outer island)	Reserved	Seychelles Investment Act 2010
Water sports (motorized)	Reserved	Seychelles Investment Act 2010
Surfing school	Reserved	Seychelles Investment Act 2010
Take-away Business	Reserved	Seychelles Investment Act 2010
Ferry	Reserved	Seychelles Investment Act 2010
Ship chandler	Reserved	Seychelles Investment Act 2010
Operator of Laundry service	Reserved	Seychelles Investment Act 2010
Driving Instructor	Reserved	Seychelles Investment Act 2010
Dealer in Pesticides	Reserved	Seychelles Investment Act 2010
Commission Agent	Reserved	Seychelles Investment Act 2010
Car washer	Reserved	Seychelles Investment Act 2010
Butcher	Reserved	Seychelles Investment Act 2010
Lapire	Reserved	Seychelles Investment Act 2010
Bacca	Reserved	Seychelles Investment Act 2010
Painter	Reserved	Seychelles Investment Act 2010
Barber	Reserved	Seychelles Investment Act 2010
Florist	Reserved	Seychelles Investment Act 2010
Hirer of flowers/plants	Reserved	Seychelles Investment Act 2010
Dressmaker or tailor	Reserved	Seychelles Investment Act 2010
Hirer of equipment	Reserved	Seychelles Investment Act 2010
Auctioneer and appraiser	Reserved	Seychelles Investment Act 2010
Land Surveyor	Reserved	Seychelles Investment Act 2010
Real Estate Agent	Reserved	Seychelles Investment Act 2010
Contractor class iii	Reserved	Seychelles Investment Act 2010
Contractor class iv	Reserved	Seychelles Investment Act 2010
Draughtsman Class i	Reserved	Seychelles Investment Act 2010
Draughtsman Class ii	Reserved	Seychelles Investment Act 2010
Draughtsman Class iii	Reserved	Seychelles Investment Act 2010
Draughtsman Class iv	Reserved	Seychelles Investment Act 2010
Cleaning Contractor	Reserved	Seychelles Investment Act 2010
Repairer of non-electrical apparatus	Reserved	Seychelles Investment Act 2010
Welder	Reserved	Seychelles Investment Act 2010
Motor Mechanic	Reserved	Seychelles Investment Act 2010
Mason	Reserved	Seychelles Investment Act 2010
Carpenter	Reserved	Seychelles Investment Act 2010
Plumber	Reserved	Seychelles Investment Act 2010
Wireman	Reserved	Seychelles Investment Act 2010
Electrical Contractor	Reserved	Seychelles Investment Act 2010
Employment Agency	Reserved	Seychelles Investment Act 2010
Labour Contractor	Reserved	Seychelles Investment Act 2010
Secretarial Services	Reserved	Seychelles Investment Act 2010
Notary	Reserved	Seychelles Investment Act 2010
Hirer of Film	Reserved	Seychelles Investment Act 2010
Shipping Agent	Reserved	Seychelles Investment Act 2010
Clearing Agent	Reserved	Seychelles Investment Act 2010
Animal Keeping	Reserved	Seychelles Investment Act 2010
Artisanal Fishing (including demersal fishing)	Reserved	Seychelles Investment Act 2010
To fish sea cucumber	Reserved	Seychelles Investment Act 2010
Security services	Reserved	Seychelles Investment Act 2010
Truck Hirer	Reserved	Seychelles Investment Act 2010
Horticulturist	Reserved	Seychelles Investment Act 2010
Omnibus Operator	Reserved	Seychelles Investment Act 2010
Fishmonger	Reserved	Seychelles Investment Act 2010
Limousine services subject to a quota	Reserved except for five star hotels	Seychelles Investment Act 2010

Investment Area	Status	Legal Instrument
Accommodation (hotel, guest house, self-catering establishment, motel) of 16 to 24 rooms	Restricted (foreign equity limited to 80%)	Seychelles Investment Act 2010
Live aboard of 4 and 5 boats	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Tour operators	Restricted (foreign equity limited to 49%)	
Letting Services of furnished accommodation (excluding rooming and boarding houses and cabins) 11 to 24 rooms	Restricted (foreign equity limited to 80%)	Seychelles Investment Act 2010
Dive Operators with 4 to 5 Live aboards /yachts. Excluding vessels of 50 feet and above.	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Quantity Surveyor	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Mechanical engineer	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Construction Class ii	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Maintenance and repair services of office machinery and equipment including computer	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010
Research and experimental development services on cultural sciences, sociology and psychology	Restricted (foreign equity limited to 49%)	Seychelles Investment Act 2010

Table 13: Action Plan for the Implementation of the WTO Agreement on SPS

Descriptions	Status	Benchmark	Action to be Taken	Time-frame
Ensuring that the Seychelles legal framework is in full compliance with the SPS Agreement:				
Animal and Plant Biosecurity Act 2014	Animal and Plant Biosecurity Act 2014 has been enacted by the National Assembly as of 15 April 2014	<ol style="list-style-type: none"> 1. Enactment 2. Entry into force 	Refer to benchmark	<ol style="list-style-type: none"> 1. Completed 2. Completed
Food Act	Food Act 2014 has been enacted by the National Assembly as of 15 April 2014	<ol style="list-style-type: none"> 1. Submission for Comments to members 2. Submission to Cabinet for approval 3. Ratification by National Assembly 4. Enactment and Entry into force 	Refer to benchmarks established	<ol style="list-style-type: none"> 1. Completed 2. Completed 3. Completed 4. Enactment Completed
Implementing regulations:				
Animal and Plant Biosecurity Act 2014	Draft Regulations submitted to WTO Members	<ol style="list-style-type: none"> 1. Realignment of regulations with the Animal and Plant Biosecurity Act 2014. 2. Enactment of Regulations 3. Operationalization of legislative provisions (including review and realignment of procedures) 4. Promulgation of Regulations 	Application and enforcement of the new WTO compliant laws including documented processes and procedures to facilitate safe trade	<ol style="list-style-type: none"> 1. May - June 2014 2. October 2014 3. Ongoing 4. March 2015
Food Act	Not started	<ol style="list-style-type: none"> 1. Drafting of Regulations 2. Submission to Members for comments 3. Promulgation of Regulations 	Refer to benchmarks established	<ol style="list-style-type: none"> 1. 2014-2015 2. Whenever drafted 3. September 2015
Operationalization of Enquiry point and Notification Authority	Established under the Animal and Plant Biosecurity Act 2014	<ol style="list-style-type: none"> 1. Legal establishment of Enquiry Point and National Notification Authority 2. Establishment of office and appointment of responsible officers 3. Full operation of the Office 	Refer to benchmark	<ol style="list-style-type: none"> 1. Done 2. June 2014 3. October 2014

Descriptions	Status	Benchmark	Action to be Taken	Time-frame
Establishment of technical libraries, e.g., a Codex library	Completed	-	-	-
Establishment of domestic laboratories for SPS testing (if relevant)	Partial implementation	Acquisition of required testing equipment	Refer to benchmark	April 2014 to September 2015
Development and implementation of Training and capacity building for key personnel in the field of plant and animal health and safety to apply SPS provisions.	Ongoing	Trained personnel	Train key officials in line ministries for implementing the national laws compliant to the WTO-SPS agreement and complementary to all the other relevant international treaties and conventions, SAA, Ministry of Health, Seychelles Bureau of Standards, Fisheries Department, Ministry of Natural Resources, Department of Environments, Customs Department, Seychelles Ports Authority, Seychelles Civil Aviation Authority, Ministry of Finance; Department of Import-Export, Internal Trade, etc.	2013–2015 and beyond
Sensitisation			Enhancing public awareness of SPS and its implication or effects on the Seychelles economy and environment.	From January 2013 – Ongoing
Publication of periodic Bulletins or Gazettes by the designated Government agencies covering activities relating to SPS		Full compliance upon accession	Refer to benchmark	Date of accession
Full implementation establishment of SPS infrastructure and safe and WTO-SPS compliant trade in Seychelles	Ongoing	Full implementation	Submission to the WTO of a statement on implementation.	December 2015

Table 14: Action Plan for the Implementation of the WTO Agreement on TBT

Description	Status	Benchmark	Action to be undertaken	Timeframe
Ensuring that the Seychelles legal framework is in full compliance with the TBT Agreement				
1. National Framework for Technical Regulation and conformity assessment procedures	"Policy on National Framework on Technical Regulations and Conformity Assessment Procedures" was notified to WTO Members in document: WT/ACC/SYC/54	Implementation by October 2014	Operationalisation of policy	October 2014
2. SBS Act	Cabinet has subsequently approved the Policy for immediate implementation			
3. Food Act	SBS Act 2014 has been enacted by the National Assembly as of 18 March 2014	Entry into force	Refer to benchmark	Completed
	Food Act 2014 has been enacted by the National Assembly as of 15 April 2014	1. Submission for Comments to members 2. Submission to Cabinet for approval 3. Ratification by National Assembly 4. Enactment and Entry into force	Refer to benchmarks established	1. Completed 2. Completed 3. Completed 4. Enactment Completed
Implementing Regulations:				
1. SBS Act	Not started	1. Drafting of Regulations 2. Submission to Members for comments 3. Promulgation of Regulations	Refer to benchmarks established	2014-2015 Whenever drafted June 2015
2. Food Act	Not started	1. Drafting of Regulations 2. Submission to Members for comments 3. Promulgation of Regulations	Refer to benchmarks established	2014-2015 Whenever drafted September 2015
Establishment of the TBT National Committee (TNC)	Provision made in the draft policy on National framework for technical regulations and conformity assessment procedures	Operationalization of the TNC	Mobilize resources pursuant to cabinet approval of the policy in order to physically establish the TNC and operationalize it.	June 2014

Description	Status	Benchmark	Action to be undertaken	Timeframe
Operationalization of Enquiry point and National Notification Authority	Enquiry point has already been established, whilst the above mentioned policy on National framework for technical regulations and conformity assessment procedures has made provision for the establishment of the National Notification Authority.	Full operationalization of the Enquiry Point and the National Notification Authority	Refer to Benchmark	June 2014
Review and adjustment of existing technical regulations and standards in accordance with provisions of the TBT Agreement .	Not Started	Review of existing technical regulations to establish compliance to the TBT Agreement.	Refer to benchmark	April 2014 to September 2015
Establishment of domestic laboratories for TBT testing (if relevant)	Partial implementation	Acquisition of required testing equipment	Refer to benchmark	April 2014 to September 2015
Development and implementation of Training and capacity building for key personnel in the field of technical regulations, standardization, conformity assessment	Ongoing	-	-	October 2013- June 2015
Establishment and implementation of: 1. Methods and procedures for sampling and inspection, auditing, inspection and surveillance, and for auditors, assessors, inspectors, and staff responsible for testing and calibration and for issuing certificates and licenses related to TBT 2. Publication of periodic Bulletins or Gazettes by the designated Government agencies covering activities relating to technical regulations, standards, conformity assessment procedures,	Ongoing To be established in the above mentioned Policy on National Framework for Technical Regulations and Conformity Assessment Procedures.	Establishment and implementation of international Methods and procedures Full compliance upon accession	Refer to benchmark Refer to benchmark	October 2013- June 2015 Date of accession
Full implementation of the WTO Agreement on Technical Barriers to Trade	Ongoing	Full implementation	Submission to the WTO of a statement on implementation.	December 2015

Table 15: Action Plan for the Implementation of a Less Trade Restrictive Export Regime

Action to be undertaken	Time-frame
Approval from parent Ministry (Ministry of Finance, Trade and Investment)	Completed
Stakeholder consultations for review of legislations	Completed
Review and amendments to respective legislations <ul style="list-style-type: none"> Implementing regulations under the "Customs Management Act 2011" to repeal and replace existing legislation under the "Trades Tax Regulations 1997", for the removal of the blanket export permit requirement. This provision would be removed through the enactment of the draft "Customs Management (Export Permit) Regulations 2014" (notified in WT/ACC/SYC/59), which would govern the new export permit regime. 	October 2014
Enactment of export permit legislation	October 2014

Table 16: Overview of Fiscal Concessions under the TIA 2003 and the AFIA 2005

	TIA 2003/2008 ³	AFIA 2005 ⁴	Status Quo
Customs Duty			
Capital equipment and Construction equipment	0%	0%	Most applied Customs Duty (other than on motor vehicles) are currently 0%, thus making the concessions redundant.
Minor Operating Equipment and consumable		<ul style="list-style-type: none"> • 5% Customs Duty minor operating equipment • 0% Consumables 	
Fuel	<ul style="list-style-type: none"> • 0% Customs Duty for electricity generator (Licensed accommodation) • 0% Customs Duty for hire craft operator, yacht/liveaboard operators (permanent & temporary), Necessary means of seas transportation, Dive Centres/Operators, tour operator (for Licensed motor boats), cruise ships (permanent & temporary), ferry services, cargo operator • 50% Customs Duty Helicopter service operator 	<p>Boat Owner (excluding long liners):</p> <ul style="list-style-type: none"> • Boats using 0-4000 litres of fuel per annum entitled concession plus 0.30 cents rebate • Boats using above 4000 litres of fuel per annum entitled concession plus 0.60 cents rebate <p>Boat owners (long liners) and Exporter Group A:</p> <ul style="list-style-type: none"> • 0-4000 lts of diesel per annum entitled to 0% Customs Duty plus 0.30 cents rebate • 4000 lts of diesel per annum entitled to 0% Customs Duty plus 0.60 cents rebate <p>Fisheries Exporter Group B:</p> <ul style="list-style-type: none"> • 0-4000 lts of diesel per annum entitled to 0% Customs Duty plus 0.30 cents rebate • 4000 lts of diesel per annum entitled to 0% Customs Duty plus 0.30 cents rebate 	<p>The specific section of the AFIA dealing with this concession has been streamlined to provide a flat concession of Rs8/Lt to all commercial boat owners irrespective of their categories.</p> <p>Note that the concession is twofold, being Rs4/Lt provided under Draft Customs Management (Amendment) Regulations, 2013 and Rs4/Lt under the Draft Excise Tax Act (Amendment) Regulations, 2013</p>
Motor Vehicle	25% Customs Duty or 50% of applicable Customs Duty, whichever is higher	50% of applicable Customs Duty	<p>The specific section of the AFIA dealing with concessions on motor vehicle is still in force, the rate stipulated still applies.</p> <p>This concession no longer applies under the TIA.</p>
Boats and boats engine	<p>0% Customs Duty applicable to operators of:</p> <ul style="list-style-type: none"> • dive center, • hire craft, • non-motorized water sport and motorized water sport, • yacht and live aboard (permanent and temporary), • passenger cruise ship (permanent and temporary), • passenger ferry services 	0% Customs Duty	0% Customs Duty
Protective and safety equipment	N/A	0%	0% Customs Duty

³ The incentives and benefits in the TIA continued to apply until the expiration of all existing certificates. The last certificate is expiring in 2019, thereafter, the Act would be repealed. No new certificates were being issued under this Act.

⁴ The AFIA 2005 is being repealed. The benefits and incentives provided under this Act will no longer apply as of October 2014. For more information, see "Export subsidies" and "Industrial policy, including subsidies".

	TIA 2003/2008 ³	AFIA 2005 ⁴	Status Quo
GST			
Capital equipment and Construction material	0%	0%	15% VAT is now applicable except for exempted goods as per the Value Added Tax (Amendment) Act, 2012
Minor operating equipment and consumables	AT concessionary taxable value	Concessionary GST	
Boats	0% GST applicable to operators of: <ul style="list-style-type: none"> dive center, hire craft, non-motorized water sport and motorized water sport, yacht and live aboard (permanent & temporary), passenger cruise ship (permanent & temporary), passenger ferry services 	0% GST	
Protective and safety equipment	N/A	0%	
Social Security			
Employers contribution towards expatriate	Employers contributions to non-Seychellois 0%	<ul style="list-style-type: none"> 0% For farmers and exporter group A SR100 per registered permanent employee per month (inclusive of employees' contribution) for farming entity Maximum 20% for agricultural processors and exporter group B 	Employer's contribution is no longer applicable by virtue of the Income and Non-Monetary Benefits Tax Act 2010, which removed provisions for employer's contribution as per the Social Security Act.
Employers contribution for Seychellois employees	50% applicable rate - Seychellois		The new Income and Non-Monetary Benefits Tax Act 2010 shifted the responsibility to the employee only.
Employees contribution		0% for farmers 5% for agricultural processors, Exporter group A & B	Currently, all employees engaged in activities covered by both the TIA and AFIA pay a concessionary rate of Rs100/month.
GOP			
	At applicable rate specified first 1 to 50 workers 30% expatriate Next 51 to 200 workers – 60% Excess of 200 – 80% (in the event that sufficient qualified Seychellois are not available an increase above 80%)	Expatriate up to 25% of work force and fee at SR 500	Applicable rate of GOP is SR 700 per person per month plus SR1000 processing fee
Business Tax			
	0% for the first SR250,000 and 15% on the remainder	Fisherman & farmer 0% 0% for the first SR240,000 and 15% flat on the remainder for Boat owner, Fisheries processor, Fisheries exporter group A & B Farming Entity, Agricultural processor, Agricultural exporter group A & B	Concessions dealing with Business Tax have been consolidated and moved to the Business Tax (Amendment of Schedules) Regulations 2012 as per under the AFIA and TIA, the same level of concessions remains.

Table 17: VAT Collection from January to December 2013

<u>Monthly collection</u>	January	February	March	April	May	June
VAT Import	37,615,046.62	35,009,941.48	37,484,290.80	44,713,346.50	49,234,893.98	24,654,743.11
VAT Domestic	0.00	56,346,239.67	68,910,673.3	97,190,321.33	84,887,290.21	75,010,605.35
Total VAT Collection	37,615,046.62	91,356,181.15	106,394,964.10	141,903,667.83	134,122,184.19	99,665,348.46

<u>Monthly collection</u>	July	August	September	October	November	December
VAT Import	58,869,051.81	58,690,074.42	58,697,406.06	67,546,427.13	60,226,158.99	71,411,118.34
VAT Domestic	70,679,534.78	72,598,372.98	100,385,192.93	76,518,558.04	75,904,639.41	104,656,263.83
Total VAT Collection	129,548,586.59	131,288,447.40	159,082,598.99	144,064,985.17	136,130,798.40	176,067,382.17

APPENDIX

Draft Decision

ACCESSION OF THE REPUBLIC OF SEYCHELLES

Decision of [...]

The General Council,

Having regard to paragraph 2 of Article XII and paragraph 1 of Article IX of the Marrakesh Agreement Establishing the World Trade Organization (the "WTO Agreement"), and the Decision-Making Procedures under Articles IX and XII of the WTO Agreement agreed by the General Council (WT/L/93),

Conducting the functions of the Ministerial Conference in the interval between meetings pursuant to paragraph 2 of Article IV of the WTO Agreement,

Taking note of the application of the Republic of Seychelles for accession to the WTO Agreement dated 8 May 1995,

Noting the results of the negotiations directed toward the establishment of the terms of accession of the Republic of Seychelles to the WTO Agreement and having prepared a Protocol on the Accession of the Republic of Seychelles,

Decides as follows:

1. The Republic of Seychelles may accede to the WTO Agreement on the terms and conditions set out in the Protocol annexed to this Decision.

DRAFT PROTOCOL
ON THE ACCESSION OF THE REPUBLIC OF SEYCHELLES

The World Trade Organization (hereinafter referred to as the "WTO"), pursuant to the approval of the General Council of the WTO accorded under Article XII of the Marrakesh Agreement Establishing the World Trade Organization (hereinafter referred to as the "WTO Agreement"), and Seychelles,

Taking note of the Report of the Working Party on the Accession of the Republic of Seychelles to the WTO Agreement reproduced in document WT/ACC/SYC/64, dated 5 November 2014 (hereinafter referred to as the "Working Party Report"),

Having regard to the results of the negotiations on the accession of the Republic of Seychelles (hereinafter referred to as "Seychelles") to the WTO Agreement,

Agree as follows:

PART I - GENERAL

1. Upon entry into force of this Protocol pursuant to paragraph 8, Seychelles accedes to the WTO Agreement pursuant to Article XII of that Agreement and thereby becomes a Member of the WTO.
2. The WTO Agreement to which Seychelles accedes shall be the WTO Agreement, including the Explanatory Notes to that Agreement, as rectified, amended or otherwise modified by such legal instruments as may have entered into force before the date of entry into force of this Protocol. This Protocol, which shall include the commitments referred to in paragraph 422 of the Working Party Report, shall be an integral part of the WTO Agreement.
3. Except as otherwise provided for in paragraph 422 of the Working Party Report, those obligations in the Multilateral Trade Agreements annexed to the WTO Agreement that are to be implemented over a period of time starting with the entry into force of that Agreement shall be implemented by Seychelles as if it had accepted that Agreement on the date of its entry into force.
4. Seychelles may maintain a measure inconsistent with paragraph 1 of Article II of the General Agreement on Trade in Services (hereinafter referred to as "GATS") provided that such a measure was recorded in the list of Article II Exemptions annexed to this Protocol and meets the conditions of the Annex to the GATS on Article II Exemptions.

PART II - SCHEDULES

5. The Schedules reproduced in the Annex to this Protocol shall become the Schedule of Concessions and Commitments annexed to the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as the "GATT 1994") and the Schedule of Specific Commitments annexed to the GATS relating to Seychelles. The staging of the concessions and commitments listed in the Schedules shall be implemented as specified in the relevant parts of the respective Schedules.
6. For the purpose of the reference in paragraph 6(a) of Article II of the GATT 1994 to the date of that Agreement, the applicable date in respect of the Schedule of Concessions and Commitments annexed to this Protocol shall be the date of entry into force of this Protocol.

PART III - FINAL PROVISIONS

7. This Protocol shall be open for acceptance, by signature or otherwise, by Seychelles until 1 June 2015 or such later date as may be decided by the General Council.
8. This Protocol shall enter into force on the thirtieth day following the day upon which it shall have been accepted by Seychelles.

9. This Protocol shall be deposited with the Director-General of the WTO. The Director-General of the WTO shall promptly furnish a certified copy of this Protocol and a notification of acceptance by Seychelles thereto pursuant to paragraph 7 to each Member of the WTO and to Seychelles.

10. This Protocol shall be registered in accordance with the provisions of Article 102 of the Charter of the United Nations.

Done at [...] this [...] day of [...] in a single copy in the English, French and Spanish languages, each text being authentic, except that a Schedule annexed hereto may specify that it is authentic in only one of these languages, and the Working Party Report is authentic in English only.

ANNEX

SCHEDULE CLXXI – SEYCHELLES

Authentic only in the English language.

(Circulated in document WT/ACC/SYC/64/Add.1)

SCHEDULE OF SPECIFIC COMMITMENTS ON SERVICES

LIST OF ARTICLE II EXEMPTIONS

Authentic only in the English language.

(Circulated in document WT/ACC/SYC/64/Add.2)