S.I. 6 OF 2014

CUSTOMS MANAGEMENT ACT, 2011

(Act 22 of 2011)

Customs Management (Tariff and Classification of Goods) (Amendments) Regulations, 2014

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LIVE ANIMALS AND ANIMAL PRODUCTS

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1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

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6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.

7. Edible vegetables and certain roots and tubers.

8. Edible fruit and nuts; peel of citrus fruit or melons.

9. Coffee, tea, mate and spices.

10. Cereals.

11. Products of the milling industry; malt; starches; inulin; wheat gluten.

12. Oil seeds and oleaginous fruits; miscellaneous grains, seed and fruit; industrial or medicinal plants; straw and fodder.

13. Lac; gums, resins and other vegetable saps and extracts.

14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

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16. Preparations of meat, of fish or crustaceans, molluscs or other aquatic invertebrates.

17. Sugars and sugar confectionery.

18. Cocoa and cocoa preparations.

19. Preparations of cereals, flour, starch or milk; pastry cooks' products.

20. Preparations of vegetables, fruit, nuts or other parts of plants.

21. Miscellaneous edible products.

22. Beverages, spirits and vinegar.

23. Residues and waste from the food industries; prepared animal fodder.

24. Tobacco and manufactured tobacco substitutes.

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25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.

27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

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Section Notes

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.

29. Organic chemicals.

30. Pharmaceutical products.

31. Fertilisers.

32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.

33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.

34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster.

35. Albuminous substances; modified starches; glues; enzymes.

36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

37. Photographic or cinematographic goods.

38. Miscellaneous chemical products.

SECTION VII

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Section Notes

39. Plastics and articles thereof.

40. Rubber and articles thereof.

SECTION VIII

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41. Raw hides and skins (other than furskins) and leather

42. Articles of leather; saddlery and harness; travel goods; handbags and similar containers; articles of animal gut (other than silk-worm gut).

43. Furskins and artificial fur; manufactures thereof.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

44. Wood and articles of wood; wood charcoal.

45. Cork and articles of cork.

46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.

48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.

49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

50. Silk.

51. Wool, fine or course animal hair; horsehair yarn and woven fabric.

52. Cotton.

53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.

54. Man-made filaments.

55. Man-made staple fibres.

56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.

57. Carpets and other textile floor coverings.

58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.

59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.

60. Knitted or crocheted fabrics.

61. Articles of apparel and clothing accessories, knitted or crocheted.

62. Articles of apparel and clothing accessories, not knitted or crocheted.

63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and parts thereof.

66. Umbrellas, sun umbrellas, walking-sticks, seat sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.

69. Ceramic products.

70. Glass and glassware.

SECTION XIV

NATURAL OR CULTURES PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METALS

Section Notes

72. Iron and steel.

73. Articles of iron or steel.

74. Copper and articles thereof.

75. Nickel and articles thereof.

76. Aluminium and articles thereof.

77. *(Reserved for possible future use in the Harmonized System)*

78. Lead and articles thereof.

79. Zinc and articles thereof.

80. Tin and articles thereof.

81. Other base metals; cermets; articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

86. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.

88. Aircraft, spacecraft, and parts thereof.

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.

91. Clocks and watches and parts thereof.

92. Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings.

95. Toys, games and sports requisites; parts and accessories thereof.

96. Miscellaneous manufactured articles.

SECTION XXI

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97. Works of art, collectors' pieces and antiques.

98. (Reserved for special uses by Contracting Parties).

99. Seychelles Special Transactions Tariff.

PART IV - PREFERENTIAL RATES OF DUTY FOR GOODS ORIGINATING FROM MEMBER STATES OF THE INDIAN OCEAN COMMISSION

SCHEDULE II - ADDITIONAL LEVIES

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S. I. 6 OF 2014

CUSTOMS MANAGEMENT ACT, 2011

(Act 22 of 2011)

Customs Management (Tariff and Classification of Goods) (Amendments) Regulations, 2014

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

Citation

1. These regulations may be cited as the Customs Management (Tariff and Classification of Goods) Regulations, 2014.

Tariff and classification of goods

2.(1) The tariff and classification of goods including general rules for the interpretaion are specified in Schedule I.

(2) The additional levies on certain goods are specified in Schedule II.

Repeal of S.I 8 of 2013

3. The Customs Management (Tariff and Classification of Goods) Regulations, 2013 is hereby repealed.

SHEDULE I

PART I

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or

finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with

the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

PART II - EXPLANATORY NOTE

For the purpose of Part III:–

(a) The numerals in sub columns 5 to 9 represent *ad valorem* rate of duty expressed as a percentage (%), except for headings 2201, 2203, 2204 - 2206 & 2208 and sub headings 2009.1210 - 1299, 2009.2110 - 2199, 2009.3110 - 3199, 2009.4110 - 4199, 2009.5010 - 6199, 2009.7110 - 7199. 2009.8010 - 8019, 2009.9011 - 9019, 2009, 2106.9010, 2106.9040, 2106.9060, 2202.1010 - 1090 & 2402.2000 where the numerals in sub columns 5 to 9 preceded by "SCR" represent *specific rate* of duty expressed in Seychelles Rupees.

(b) The applicable tax rate for sub headings 0207.1100 - 1400, 2009.1100, 2009.1910 - 1990, 20092910 - 2990, 2009.3910 - 3990, 2009.4910 - 4990, 2009.6910 - 6990, 2009.7910 - 7990, 2009.8091 - 8099, 2009.9021 - 9029, 2106.9050, 2106.9070, 2202.9011 - 9029. 20.09, 22.01 to 22.06, 22.08 and subheading 2402.2000, represented in sub columns 5 to 9 and preceded by "SCR" or "%" represent a combination of both *specific rate* and *ad valorem rate* of duty expressed in Seychelles Rupees.

Column 5 represent the "Rate of Duty" column which is divided into three (3) sub columns, namely "General", "COMESA FTA" and "European Union", which represent the applicable rate of duty to be applied on goods imported to the Seychelles.

i. The "**General**" sub column sets forth the rates of duty applicable to imported goods originating from countries other than those forming part of the COMESA FTA and countries of the European Union with which Seychelles have concluded IEPA agreement.

ii. The "**COMESA FTA**" sub column represents the rate of duty applicable to imported goods originating from countries forming part of the COMESA FTA.

iii. The "**European Union**" sub columns, which is further divided into three (3) columns, reflects the three (3) year phase down rates of duties applicable to imported goods originating from countries of the European Union with which Seychelles have concluded IEPA agreement.

The phase down rates of duties referred to above, are applicable from January 1 2014, 2015 and 2016 as enumerated at the top of each sub columns 7 to 9 respectively.

(c) When a rate of duty in sub column 5 "General" in respect of any goods consists of two parts separated by the word "or", each part shall be deemed to be a separate and complete rate of duty and the rate of duty yielding the higher amount of duty payable shall be applicable in respect of such goods.

(d) A heading number placed in square brackets indicates the corresponding heading has been deleted. (Example: heading [41.08]).

(e) For the purposes of heading 87.08, the following expressions shall have the meaning hereby assigned to them:

i. "Nose cut" means the front end cut of a vehicle comprising of the following components as a unit: headlamps, bumper, grill, top brace, AC condenser and pipes, tail lamps and indicators, radiator, front cross-member, tip of both fender and bumper bracket.

ii. "Front cut" means the front cut of a vehicle comprising of all components mentioned in (i) above plus the following as a unit: front suspension, bonnet, both fenders, both chassis, bulkhead, cross-member, engine compartment, dashboard, wiring, complete engine and gear box, driveshaft and front hub, apron panel and rear front pillar and front windscreen pillar.

iii. "Half cut" means the front end cut of a vehicle comprising of all components mentioned in (i) and (ii) above plus the following as a unit: both front doors and upholstery, part of the sideskirts and front seats, part of the floorboard and interior carpet, front windscreen, part of the roof panel and handbrake assembly (assy).

iv. "Rear cut" means the rear half cut of a vehicle comprising of the following components as a unit: part of the floorboard, rear doors and upholstery, rear floor panel, rear windscreen, lamps, rear bumper and both rear quarter panels, part of the rear roof, rear boot door, rear hub, rear suspension, rear roof panel support (rear pillar).

(f) For purposes of Chapter 87, an incomplete or unfinished vehicle is classified as the corresponding complete or finished vehicle provided that it has the essential character of the latter, as for example:

[A] A motor vehicle, not yet fitted with the wheels or tyres and battery.
[B] A motor vehicle not equipped with its engine or with its interior fittings.
[C] A bicycle without saddle and tyres.

(g) Where the applicable rate of duty for COMESA FTA is higher than the applicable rate of duty for European Union, the European Union rate of duty for that given year shall apply as the applicable COMESA FTA rate of duty.

ABBREVIATIONS AND SYMBOLS

In this Schedule, the abbreviations and symbols listed hereunder shall have the meaning assigned opposite thereto —

Abbreviation or symbol	Meaning
AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm2	square centimetre(s)
cm3	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) - ampere(s)
kvar	kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
LPG	Liquefied Petroleum Gas

m	metre(s)
m-	meta
m2	square metre(s)
µCi	microcurie
mm	millimetre
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
o-	ortho
p-	para-
SCR	Seychelles Rupees
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x°	x degree(s)

Examples

1500 g/m2	means one thousand five hundred grams per square metre
15 °C	means fifteen degrees Celsius