

Seychelles

Exportation Guide



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Acronyms

COMESA - Common Market for Eastern and Southern Africa

CITES - Convention on International Trade in Endangered Species of Wild Fauna and Flora

EU - European Union

FOB - Free on Board

FTA - Free Trade Area

FIQCU - Fish Inspection Quality Control Unit

GATS - General Agreement on Trade in Services

GATT - General Agreement on Tariffs and Trade

GMO - Genetically Modified Organism

IATA - International Air Transport Association

PHA - Public Health Authority

VAT - Value Added Tax

WTO - World Trade Organization

Definition

Airway Bill: A document evidencing a contract of carriage between the Exporter/Importer and airline for carriage of goods. It provides evidence of a contract of carriage, proof of receipt of goods by the carrier, customs declaration and a waybill. (A waybill lists the goods being carried, shows the point of origin, destination, consignor, consignee, and transportation charges.)

Bill of Lading: This is a document that serves as evidence of a contract of carriage between the carrier (the ship) and the Importer/Exporter. It includes the name of the shipper, the ship's name, a full description of the cargo, the ports of embarkation and destination, etc.

Bonded Warehouse: Any warehouse or other place licensed by the Commissioner of Customs for the deposit of dutiable goods on which import duty has not been paid and which have been entered to be warehoused.

Certificate of Origin: This is a document indicating the country of origin of goods being imported. It is usually issued by exporting countries, official authorities or by other agencies designated by the governments where the goods originate from. It is used to ensure that goods originating in certain countries get the preferential treatment that they are entitled to.

Common Market: Integration of the markets of the partner states in a regional trade agreement e.g. EAC, COMESA, into a single market in which there is free movement of capital, labour, goods and services.

Cost, Insurance and Freight (CIF): The seller pays the costs and freight necessary to bring the goods to the named port of destination as well as procure marine insurance against the buyer's risk of loss or damage to the goods during carriage. The seller contracts for insurance and pays the insurance premium. The costs are then passed on to the buyer (see FOB).

Customs Duties: These are taxes levied upon goods on their entry into the country (import duties) or on their exit from the country (export duties).

Excise Duty: A non-discriminative duty imposed by the Seychelles government on locally produced or similar imported goods. Goods subject to excise duty include wines and spirits and cigarettes.

Exemption from Duty: Duty is not charged on the goods specified when imported or purchased before clearance through customs.

Free On Board (FOB): The seller fulfils his obligation to deliver when the goods have passed over the ship's rail at the named port of shipment. The buyer therefore has to bear all costs and risks of loss or damage to the goods from that point.

International Air Transport Association: The International Air Transport Association (IATA) is the global trade association for the world's airlines. Its mission is to lead and serve its members, as well as to represent their interests in a way that boosts the airport transportation industry.

Manifest: This is a detailed list of cargo being carried on board by a carrier e.g. aircraft or ship, it includes quantity, identifying marks, consignor and consignee of each item.

Most Favoured Nation (MFN): A trade policy commitment on the part of one nation to extend to another nation tariff rates as low as applies to any other "most favoured nations," and to treat imports from that nation without discrimination. Thus if a WTO member country grants another country any tariff or benefit on any product it must unconditionally extend this benefit to the like products of other countries. The principle is therefore that member countries should not discriminate among countries, and not treat a country less favourably than another in all matters connected with foreign trade in goods.

Packing List: This is a statement listing in detail, the contents of a particular package. It should show marks and number of packages, gross and net weights, measurements, and description of contents of each package.

Phytosanitary Inspection: Inspection by an agency of a national government to certify that a shipment is free from harmful pests and plant diseases. The agency responsible for phytosanitary inspections in Seychelles is the National Biosecurity Agency.

Prohibited Goods: Goods whose importation, exportation, or carriage coastwise is prohibited under the provisions of the country's laws.

Restricted Goods: Goods whose importation, exportation or carriage coastwise is prohibited, save in accordance with conditions regulating it, or goods whose importation, exportation or carriage coastwise is in any way regulated by or under the Restricted Goods Act or any other written law.

Preferential Tariff Treatment: This is a situation where a country gives preferential treatment to imports from some countries by imposing lower rates of duty on goods imported from these countries.

Rules of Origin: These are rules which set the criteria for determining the origin of a product. They are used to differentiate products for preferential or normal treatment. For example, a product which is deemed to originate from a certain country may be eligible for preferential treatment while the same product from a different country is not granted the same treatment.

Value Added Tax (VAT): An indirect tax on consumption that is assessed on the increased value of goods at each discrete point in the chain of production and distribution, from the raw material stage to final consumption. The tax on

processors or merchants is levied on the amount by which they increase the value of items they purchase and resell.

World Trade Organization: This is the global trade organization which succeeded the General Agreement on Tariffs and Trade (GATT). Its main objective is to help trade flow smoothly, freely, fairly and predictably.

Zero Rate: Tariff rate at zero percent such as zero percent customs duty charged on the value of an imported product.

Chapter 1: Introduction

1.1 The Purpose of the Handbook:

The purpose of this handbook is to provide those wishing to export goods with basic information that will assist them in effectively understanding the process. Throughout the past few years, it has come to our attention that some information on international trade is scattered in several documents and institutions. This causes the process of obtaining the information to become very time consuming.

This handbook aims to provide the relevant trade information, and has been assembled so that it is accessible in a convenient and efficient form. This handbook has been prepared to help facilitate international trade and hopefully enable more Seychelles based companies to effectively participate in this sector of the economy. Therefore, made simple and practical, showing step-by-step procedures on how to carry out the different transactions required to export.

1.2 How to use the Handbook:

The handbook should be used as a guide only. It is recommended that for detailed information and clarity, users get in touch with the relevant authority or organization involved in functions, processes or transactions of interest.

It should be noted that the information contained in this handbook relates to the period of writing. Functions, systems, processes and procedures are dynamic and prone to change from time to time to align with new policies, strategies, and practices. While the handbook will be revised periodically, the information contained may change before updates take place and it will be necessary to confirm information with the relevant authority or organization.

Appendix I provides a list of key organizations that can provide practical information pertinent to international trade

Chapter 2: Trade Agreements

Seychelles is a signatory to various bilateral, regional and international trade agreements that aim at facilitating and increasing trade. The agreements provide certain preferential treatment that exporters stand to benefit from (subject to agreed conditions).

The list of Trade Agreements Seychelles is a part of are below and can be view on <http://www.seychellestradeportal.gov.sc/trade-agreements>

2.1 Multilateral Trade

2.1.1 World Trade Organization

Seychelles became a member of WTO on 26 April 2015. The World Trade Organization was launched in 1995 as the successor to the General Agreement on Tariffs and Trade (GATT). It is the only international organization dealing with the global rules of trade between nations.

The WTO as of 2020 has 164 members, accounting for over 97 percent of world trade.

The WTO's main objective is to help trade flow smoothly, freely, fairly and predictably. This is done through:

- Assisting developing countries in trade policy issues, through technical assistance and
- Training programs
- Cooperating with other international organizations
- Administering trade agreements
- Acting as a forum for trade negotiations
- Settling trade disputes
- Reviewing national trade policies

2.2 Regional Trade Agreements

2.2.1 COMESA FTA

Seychelles is a member of **COMESA FTA**. Membership entails extending preferential tariffs to goods imported from member states subject to agreed conditions (the Rules of Origin). Goods originating in Seychelles also enter into the other member countries at preferential

rates. This provides an incentive to import from or export to other countries in the regional trading bloc.

The Agreement is available on the below link:

https://www.atf.org.na/cms_documents/feb-tftaagreements9june20151740hrscleaned.pdf

2.2.2 African Continental Free Trade Area

The African Continental Free Trade Area (AfCFTA) is a framework agreement covering trade in goods and services including the following protocols: Trade in Goods, Trade in Services, Intellectual Property Rights, Competition Policy, Investment and Dispute Settlement. It comprises the signatories of 54 out of 55 African Union (AU) Member States. The main objectives of the AfCFTA are to create a single continental market for goods and services, with free movement of business persons and investments. The agreement aims to progressively reduce and eventually eliminate non-tariff barriers and customs duties on 90% of goods and allow free provision of services across the continent.

The Agreement is available on the below link.

<https://www.tralac.org/documents/resources/african-union/2162-afcfta-agreement-legally-scrubbed-version-signed-16-may-2018/file.html>

2.2.3 SADC FTA

In its efforts to promote Regional Integration among Member States, the Southern African Development Community (SADC) has taken steps in support of Trade Liberalisation throughout the Southern African region.

Seychelles ratified the SADC Protocol on Trade, on the 1st of April 2015 and formally acceded to the FTA in May 2015, when it submitted both its instrument of accession and instrument of implementation.

Trade Liberalisation refers to the process of opening markets to international trade by reducing trade restrictions including tariffs and non-tariff barriers on the import and export

of goods. SADC supports increasingly free trade as part of its agenda to eradicate poverty in Southern Africa. As part of its long-term goals for Regional Integration, SADC established a Free Trade Area in 2008. Within this area, member states removed tariffs on trade with one another, but were free to levy their own external tariffs on imports from non-member nations.

The Agreement is available on the below link.

https://www.sadc.int/files/4613/5292/8370/Protocol_on_Trade1996.pdf

2.3 Economic Partnership Agreement

2.3.1 EU ESA iEPA

Seychelles signed the Interim Economic Partnership Agreement (**iEPA**) with the EU in 2009, along with three other countries Mauritius, Madagascar and Zimbabwe. Comoros signed the agreement in July 2017. Negotiations are currently ongoing on the full and comprehensive EPA.

The iEPA entails that Seychelles will eliminate tariffs on 97.52% of its total imports from the EU (in value terms) over a period of 10 years starting in 2013. In return, all exports originating from Seychelles are granted duty free access to the EU market. The iEPA also guarantees areas of cooperation where development can be supported.

2.3.2 UK ESA EPA

The Economic Partnership Agreement (EPA) between the United Kingdom (UK) and ESA countries, which includes Seychelles came into application on the 1st January 2021. The agreement is a transposition of the interim Economic Partnership Agreement which Seychelles has with the EU (the EU-ESA-iEPA), aiming to reflect continuity of the trade relationship between the UK and Seychelles following the exit of the UK from the European Union (EU).

<https://www.tralac.org/news/article/13889-esa-uk-economic-partnership-agreement-epa-continuing-the-uk-s-trade-relationship-with-the-eastern-and-southern-african-region.html>

2.4 Bilateral Cooperation Agreements

Seychelles also has cooperation agreements with a number of other countries such as, China, India.

Under these agreements, Seychelles and its contracting partners afford each other the MFN treatment in all matters with respect to their mutual trade relations. These agreements have been used as instruments for the promotion of trade and improving economic relations between the countries.

Chapter 3: How to start an Export Business

3.1 Who is allowed to start an export business?

Both local and foreign investors can set up an Export Business. However, The Government maintains that certain economic activities may be reserved for Seychellois, or have equity requirements.

The *Reserved Economic Activities Policy, April 2020* defines the economic activities that are reserved for the Seychellois investors and can be accessed on the below link.

<https://investinseychelles.com/investors-guide/where-to-invest>

3.2 What is needed for an individual to start an export business?

In order to engage in import and export activities in Seychelles, local and foreign investors need to complete the steps below (Annex 2);

1. Register your business

You need to register your business with the appropriate authority.

This is done through the Registration Division located at Independence House, Victoria.

Email: regdiv@registry.gov.sc

Phone Number: 428 09 00

2. Register at the Seychelles Revenue Commission (SRC)

Apply for a Tax Identification Number (TIN) at the Seychelles Revenue Commission (SRC), Maison Collet, Victoria.

Email: registry@src.gov.sc

Phone Number: 4 293 737

3. Apply for a permit or license

In order for your business to be operational, you need to apply for your license or permit from the Seychelles Licensing Authority (SLA) located at Orion Mall, Victoria.

Email: enquiry@sla.sc

Phone Number: 4283400

4. Occupational Safety and Health Inspection

If your business consists of activities, such as food or chemical processing, that can put the life of the public and your employees at risk, an Occupational Safety and Health inspection needs to be carried out. This is done by the Health Department and for exportation of fisheries products, this is done by FIQCU.

Chapter 4: List of Products that requires and export Permit and their Procedures

4.1 Department of Health

4.1.1 *Human Remains embalmed*

Procedures:

- i. Application for export permit is submitted to the Department of Health whereby a death certificate must be sought and must be accompanied by the certificate from the Department of Immigration and Civil Status.
- ii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Referral Authority:

- Immigration and Civil Status Department

4.1.2 *Ashes of cremated human body*

Procedures:

- i. Application for export permit is submitted to the Department of Health whereby a death certificate must be sought and must be accompanied by the certificate from the Department of Immigration and Civil Status.
- ii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Referral Authority:

- 4 Immigration and Civil Status Department

4.1.3 *Medicines*

Procedures:

- i. Application for export/ re-export of medicines is submitted Import and Export Permit Unit. An invoice should accompany the application.
- ii. The Application is then processed and sent to the Department of Health.

- iii. Upon approval from the Department of Health, the invoice and approval letter is sent to the Import/ Export Unit to issue the permit.

4.1.4 Human tissues including blood, and blood products and other human biological samples

Procedures:

- i. Application for export permit is received by the import/export permit unit and submitted to the Department of Health. The application should be accompanied by the IATA certification.
- ii. Upon issuance of the approval letter from Public Health Laboratory (Public Health Authority), the documents are returned to the import/export permit unit. An open export permit is then issued for a period of 6 months.

For subsequent exports under the open export permit, a packing list is required to be submitted to the import/ export permit unit and transmitted to the Public Health Authority (PHA).

- iii. The PHA gives a stamp of approval for exportation of samples and this is then submitted to the import/export permit unit to attach to a copy of the open permit.

4.1.5 Other Biological samples; from laboratories for research or diagnostic purposes

This covers but is not limited to food and water

Procedures:

- i. Application for export permit is received by the import/export permit unit and submitted to the Department of Health. The application should be accompanied by the IATA certification.
- ii. Upon issuance of the approval letter from Public Health Laboratory (Public Health Authority), the documents must be returned to the import/export permit unit. An open export permit is then issued for a period of 6 months.

For subsequent exports under the open export permit, a packing list is required to be submitted.

- iii. The PHA gives a stamp of approval for exportation of samples.

Referral Authority:

- Department of Environment
- National Biosecurity Agency

4.1.6 Pesticides

Procedures:

- i. Application for export permit is received and application is sent to the Pesticides Board for approval.
- ii. A certificate of approval is then issued by the Pesticide Board.

Documents to accompany export permit application include letter of purpose and packing list.

4.2 National Biosecurity Agency

4.2.1 Animal and plant biological samples; from laboratories for research or diagnostic purposes

Procedures:

- i. Application for export permit is submitted to the National Biosecurity Agency. In the case of endemic plants or animals, the approval of the Department of Environment is also sought.
- ii. Export permit is issued upon receipt of approval from designated Authority.

Referral Authority:

- Department of Environment

4.2.2 Genetically modified organisms; living modified organisms

Procedures:

i. Application for export permit must be submitted to the National Biosecurity Agency. Reference may also be sought from the Department of Environment for approval for endemic products.

ii. Documents to accompany approval include GMO instruments or documentation.

Referral Authority:

- Department of Environment

4.2.3 Live Plants and plant products

Product coverage: Live trees and other plants; bulbs roots and the like; cut flowers and ornamental foliage

Procedures:

- i. Application for export permit is submitted to the National Biosecurity Agency. (In the event that the application is made for endemic plants, this is submitted for the consideration of the Biodiversity Conservation and Management Division of the Ministry responsible for Environment.)

Documents to accompany approval include plant certificate and other relevant documents as may be required by the approval Authority.

Referral Authority:

- Department of Environment

4.2.4 Live animals; animal products

Procedures:

- i. Application for export permits is sent to the National Biosecurity Agency. Documents to accompany approval include veterinary certificates.

4.3 Department of Environment

4.3.1 *Waste and products derived from waste*

Procedures:

- i. Application for exportation of products is applied directly to the Department of Environment.
- ii. A form for disposal is required to be completed.
- iii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Documents to accompany export permit include letter of approval from designated Authority.

4.3.2 *Hazardous waste*

Procedures:

- i. Application for exportation of products is made directly to the Department of Environment.
- ii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Documents to accompany export permit include letter of approval from designated Authority

4.3.3 *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)*

Procedures:

- i. Application for exportation of products is made directly to the Department of Environment.
- ii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Documents to accompany export permit include letter of approval from designated Authority.

4.3.4 Species listed under Appendix to the Convention on International Trade in Endangered Species of Wild Fauna and Flora, (CITES) including parts and products thereof

Procedures:

- i. Application for export permit is received by the Import and Export Permit Unit and submitted to the Department of Environment for approval.

Documents to accompany export permit include CITES certificate and letter of approval from designated Authority.

For Coco-de-Mer nuts, a copy of the tag must be made available.

4.3.5 Palm plants

Procedures

- i. Application for export permit is received by the Import and Export Permit Unit and submitted to the Department of Environment for approval.

Documents to accompany export permit include CITES certificate and letter of approval from designated Authority.

Referral Authority:

- National Biosecurity Agency

4.3.6 Corals and shells

Procedures

- i. Application for export permit is received by the Import and Export Permit Unit and submitted to the Department of Environment for approval.

Documents to accompany export permit include CITES certificate and letter of approval from designated Authority.

4.4 Seychelles Fishing Authority

4.4.1 *Fish and other fish products*

Procedures:

- i. Application for export permit is made directly to Seychelles Fishing Authority (SFA). For Physical samples of the fish and fish products must be made available to the Fish Inspection Quality Control Unit (FIQCU) for SPS evaluation.
- ii. A certificate of conformity must then be submitted to SFA. Additional documents required for commercial exports include:
 - Proof of purchase from licensed fisher, fish outlets, and quantifying amount of fish purchased to be exported. Or;
 - Proof of charter vessel/ activities that has resulted in the catching of the fish to be exported;
 - Copy of Health certificate;
 - Details of passenger, shipments including expected date of departure;
 - Name of Passenger;
 - Flight Details (Date Flight No.);
 - Airway Bill Number (as applicable);
 - Final Destination of Export/ Passenger.

Submission for export permit must be made at least one day (24hrs) prior to expected date of departure.

In the case of products listed under CITES, the application is referred to the Department of Environment.

- iii. Upon approval for export, the application is submitted to the Import and Export Permit Unit within the Trade Department of the Ministry of Finance, Economic Planning and Trade.

Referral Authorities:

- Department of Environment
- Seychelles Bureau of Standards (FIQCU)

4.5 Ministry responsible for Land Transport

4.5.1 *Motor Vehicles*

Procedures:

- i. Application for export permit is submitted to Import and Export Permit Unit. The documents to accompany the application include the registration certificate as well letter of purpose to indicate the intention of export.
- ii. A task force lead by the Vehicle Testing Station of the Road Transport Commission conducts an inspection on the car intended to be exported. The task force also comprises of the Trade Department who verifies the accuracy of the documents submitted. Other members of the task force include the Seychelles Licensing Authority responsible for verifying the registration number.
- iii. Upon satisfaction of the task force that the vehicle is being exported for the intended purpose, a report detailing the condition of the vehicle is sent to Road Transport Commission to seek their approval.
- iv. Upon receiving approval from the Road Transport Commission, the export permit is issued.

For the exportation of motor vehicles and parts for repairs and subsequent re-importation, the Road Transport Commission must specify in their approval the conditions for re-importation. The export permit must also give an indication which parts have been approved for repair.

Documents to accompany export permit include approval from the Road Transport Commission, registration certificate and letter of purpose.

Chapter 5: Customs Procedures

5.1 Customs procedures for exporting goods from Seychelles

For Customs purposes before any good leaves Seychelles, there are certain procedures that need to be followed.

Goods for export must be declared and a pre-departure declaration must be submitted to the Customs Division before the goods leave Seychelles.

Goods for export are not allowed to be loaded before a declaration is submitted.

All goods to be exported, including non-Seychelles goods have to abide to the exit formalities and will be placed under the export procedure and will be subject to:

- the repayment or remission of any import duties, taxes or levies;
- the collection of export duties, taxes or levies where applicable;
- Customs supervision and control from the time the goods are presented and declared for export, to the time the goods leave Seychelles.

Permission for exporting the goods will be given only on condition that the goods to be exported leave Seychelles in the same condition (state) as when the pre-departure declaration was accepted by Customs.

In the event that the declared goods have not been exported, then the person who lodged the pre - departure declaration must provide Customs Division with a notice giving reasons for failing to export the declared goods. It is important to note that the exported goods must not re- enter (re-imported) Seychelles without the permission of the Customs Division.

5.2 Exporting under preference

All exporters wishing to export using the preferences provided in any of the Free Trade Agreements which Seychelles is party to would need to register with the Custom Valuation and Origin Unit within the Customs Division (CVO). The registration should include the products of

interest which the exporter would want to export; after which the Customs Officials would advise on the application of the Certificate of Origin and which rules to quote when filling in an application.

Customs Officials would thereafter carry out an audit or inspection of the processes of the company, especially where a processing or value addition rule is being used to claim preferential treatment; after which they would give their approval if the product qualifies. Each export consignment needs to be accompanied by a certificate of origin in order to be able to claim preferential tariff treatment.

[5.3 Inward Processing](#)

A producer may claim relief from payment of Customs Duty where that product is to be further worked and exported; in line with PART X (II) of the Customs Management Act, 2011.

[Chapter 6: Export Taxes](#)

As per Section 3 of Cap 57 of Customs Tariff Act pertaining to Customs duties on exports, Seychelles currently has no customs duty on exports except the documentation charges.

Annex 1

Seychelles Registrar

Independence House

1st Floor

Email: regdiv@registry.gov.sc

Phone Number: 428 09 00

Import and Export Permit Unit

Trade Department

Ministry of Finance, Economic Planning and Trade

Maison Esplanade

Victoria

Tel: 4382000

Department of Health

Ministry of Health

Mt. Fleuri

Tel: 4388000

Department of Immigration and Civil Status

Independence House

Victoria

Tel: 4293604

Department of Environment

Botanical Garden, Mont Fleuri

Tel: **4670500**

National Biosecurity Agency

Orion Mall Building, Palm Street
Victoria
Tel: 4324000

Seychelles Fishing Authority

Long Pier Road
Victoria
Tel: 4670300

Fish Inspection and Quality Control Unit (FIQCU)

Seychelles Bureau of Standards
Providence
Tel: 4 380 400

Road Transport Commission

Quadrant Building
Victoria
Tel: 4672400

Annex 2

Is your Business Registered

Yes

No

Registrar

Registration of Business Name.

Seychelles Revenue Commission

Registration of Business for Tax Purposes and TIN Number

Seychelles Licensing Authority

Application of License for operation of the Business

Application for Export Permit from respective authorities

Application of permit to request permission to export the goods

