

SEYCHELLES EXPORTATION GUIDE



2024

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Acronyms

AfCFTA – African Trade Continental Free Trade Area

ASYCUDA – Automated System for Customs Data

ATO – African Trade Observatory

AU – African Union

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

COMESA - Common Market for Eastern and Southern Africa

CVO – Customs Valuation and Origin

EAC – East African Community

EPA – Economic Partnership Agreement

ESA – Eastern and Southern Africa

EU - European Union

FIQCU - Fish Inspection Quality Control Unit

FOB - Free on Board

FTA - Free Trade Area

GATS - General Agreement on Trade in Services

GMO - Genetically Modified Organism

HS – Harmonized System

IATA - International Air Transport Association

IEPA - Interim Economic Partnership Agreement

IE – Import/Export

ITC – International Trade Center

MFN – Most Favored Nation

PHA - Public Health Authority

REX - Registered Exporter System

SFA – Seychelles Fishing Authority

SLA – Seychelles Licensing Authority

SRC – Seychelles Revenue Commission

SPS – Sanitary and Phytosanitary

TIN - Tax Identification Number

TOAM – Trade Obstacles Alert Mechanism

UK – United Kingdom

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 and taxable 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 or airport of destination as well as procure marine or airfreight 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, spirits, cigarettes and motor vehicles.

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: Is a listing of the goods comprising the cargo (freight) carried by a means of transport. The cargo manifest describes the particulars of the goods, such as transport documents numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods.

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 Department of Agriculture.

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.

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.

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 across several documents and institutions. This makes obtaining the information very time-consuming.

This handbook thus aims to provide convenient and efficient access to the relevant trade information, with the aim of helping facilitate international trade. This will hopefully enable more Seychelles-based companies to participate effectively in this sector of the economy. Therefore, it is made simple and practical, showing step-by-step procedures on how to carry out the different transactions required to export goods from the Seychelles.

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.

The information in this handbook relates to the time 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.

1.3 How to gain additional information

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

The Trade Department has launched its Trade Information and Promotion Center, at its headquarters in Maison Esplanade. The opening ceremony was held on Friday, 15 December 2023 by Minister Naadir Hassan, Minister for Finance, National Planning and Trade. The Center is meant to be a ‘one-stop shop’, where members of the public have access to an array of information, in various mediums, about all aspects of trade, from treaties signed, policies, laws and regulations. The opening hours of the Center are from 9 am to 3 pm, Mondays to Fridays, except on public holidays. No prior appointment is required to access the Centre.

Chapter 2: Trade Agreements

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

The trade agreements to which Seychelles is part are provided below and can be viewed on Seychelles’ Trade Portal at: www.tradeportal.sc/seychelles-trade-agreements/

2.1 Multilateral Trade

2.1.1 World Trade Organization

Seychelles became a member of the 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 2024 has 166 members, accounting for over 97 percent of world trade. Its 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

The WTO website is accessible at: <https://www.wto.org/>

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 accessible at: https://www.comesa.int/wp-content/uploads/2019/02/comesa-treaty-revised-20092012_with-zaire_final.pdf

The COMESA website is accessible at: <https://www.comesa.int/>

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

The AfCFTA website is accessible at: <https://au.int/en/african-continental-free-trade-area>

2.2.3 SADC FTA

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

Seychelles ratified the SADC Protocol on Trade on April 1, 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 accessible at: https://www.comesa.int/wp-content/uploads/2019/02/comesa-treaty-revised-20092012_with-zaire_final.pdf

The SADC website is accessible at: <https://www.sadc.int/>

2.3 Economic Partnership Agreement

2.3.1 EU ESA iEPA

Seychelles signed the Interim Economic Partnership Agreement (**iEPA**) with the European Union (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 and quota free access to the EU market subject to the rules of origin. The iEPA also guarantees areas of cooperation where development can be supported.

The agreement is accessible at: [https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22012A0424\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:22012A0424(01))

2.3.2 UK ESA EPA

The Economic Partnership Agreement (EPA) between the United Kingdom (UK) and Eastern and South Africa (ESA) countries, which includes Seychelles, came into effect on 1 January 2021. The agreement is a transposition of the interim Economic Partnership Agreement (EU-ESA-iEPA) between Seychelles and the EU, aiming to reflect continuity of the trade relationship between the UK and Seychelles following the UK's exit from the EU.

The agreement is accessible at: <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 and 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.

For additional information in regards to the trade agreements that Seychelles is party to please, contact the Trade Division of the Ministry of Finance, National Planning, and Trade.

Chapter 3: Seychelles' Top 10 Export Markets

2022		2023	
COUNTRY	CIF VALUE (SCR)	COUNTRY	CIF VALUE (SCR)
France	2,267,610,897.70	France	1,536,777,217.44
Great Britain	1,125,537,547.72	Great Britain	673,604,358.45
Spain	524,129,564.65	Italy	594,212,824.69
Italy	519,851,578.39	Mauritius	542,591,929.33
Germany	260,297,319.16	Singapore	541,908,925.39
United Arab Emirates	223,377,492.32	Spain	540,968,950.14
Guatemala	85,899,880.21	Germany	354,043,746.83
Hong Kong	83,828,685.83	United Arab Emirates	296,088,907.67
Netherlands	80,795,505.73	Thailand	192,903,912.22
Turkey	80,177,561.31	Turkey	149,428,899.40

Source: *National Bureau of Statistics*

Chapter 4: How to start an export business

4.1 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 Seychellois investors and can be accessed at:

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

4.2 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 required to complete the following steps (also illustrated in Annex 3);

I. Register your business with the appropriate authority

Register through the Registration Division located at:

Independence House, Victoria.

Email: regdiv@registry.gov.sc

Phone Number: 428 09 00

II. Apply for a license

In order for your business to be operational, you are required to apply for a license from the Seychelles Licensing Authority (SLA) located at:

Orion Mall, Victoria.

Email: enquiry@sla.sc

Phone Number: 4283400

III. Register at the Seychelles Revenue Commission (SRC)

Apply for a Tax Identification Number (TIN) at the SRC located at:

Maison Collet, Victoria.

Email: registry@src.gov.sc

Phone Number: 4 293 737

IV. 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 is required to be carried out. This is done by the Health Department and for the exportation of fisheries products, this is done by the Fish Inspection Quality Control Unit (FIQCU).

Chapter 5: Market Access Map (Market Access Conditions & Regulatory Requirements)

The International Trade Center (ITC) offers resources tailored for exporters, including a tool known as market access conditions. This tool allows exporters to specify their exporting and destination countries, along with the HS Code for their product, to obtain comprehensive information. Results encompass Customs Tariffs, Trade Remedies, and Regulatory Requirements, along with guidance on whether MFN duties are applicable. Moreover, the tool highlights Import entry requirements relevant to the chosen product, covering aspects such as labeling and packaging, alongside a general list of import requirements for all goods. Should exporters require assistance in product classification, the Product Search tool can be used, which facilitates finding the HS classification code by inputting relevant keywords. Users may also contact the Seychelles Customs' Classifications Valuation and Origin (CVO) unit for support in HS Classification.

Market Access Conditions tool:

<https://www.macmap.org/en//query/results?reporter=480&partner=690&product=38085200&level=8>

Product Search tool: <https://www.macmap.org/en/resources/product-search>

Regulatory Requirements tool: <https://www.macmap.org/en/query/regulatory-requirement>

Chapter 6: African Trade Observatory

The African Trade Observatory (ATO) is one of five operational instruments of the AfCFTA. The ATO provides reliable and up-to-date data for businesses:

For instance, when searching for a product, the platform displays information from all 54 countries, simplifying comparisons, including ease of export, various tariffs, preferential tariffs, regulations, and standards. The platform extends its reach to the business sector, providing contact details for companies and B2Bs, all retrievable within 2 seconds. The ATO serves as a platform for exporters to connect with potential buyers, distributors, and partners across Africa. Exporters can leverage the platform to network; explore new business opportunities, facilitating market entry and expansion.

The ATO dashboard comprises three specialized modules:

Compare - African entrepreneurs can compare markets for their products to identify promising opportunities.

Explore - Businesses can dig deeper to find detailed trade and market access information for an identified opportunity.

Monitor - African policymakers can track the state of intra-African integration over time.

The ATO dashboard is enclosed as **Annex 4**.

Useful link: <https://ato.africa/en>

Chapter 7: Trade Obstacles Alert Mechanism

The Trade Obstacles Alert Mechanism (TOAM) is an online platform and a mobile application through which companies are connected with relevant government agencies such as the SLA and SRC, allowing them to exchange information about the trade obstacles they face.

Through the institutional network, economic operators such as importers and exporters can report challenges and obstacles to the national focal point, the Trade Department of the Ministry of Finance, National Planning and Trade who will review and publish a report as well as forwarding the report to the competent authority for deeper analysis. Once the authority communicates to the Trade Department the response, the information is passed on to the economic actors within 2 weeks.

The platform can be accessed on www.tradeobstacles.org/seychelles. Registration to the TOAM platform is 100 percent free, and anyone can sign up to be alerted to ongoing obstacles and solutions for the market services.

Chapter 8: Export Permit/Licensing System

Seychelles' trade policy allows for all products to be exported without a permit, except for those listed in Schedule 1 of the S.I 67 of 2014 - Customs Management (Export Permit) Regulations,

2014.

The exportation of restricted items require an export permit granted by the designated Approval Authorities through the Import and Export Permit Unit of the Ministry of Finance, National Planning and Trade. The Unit acts as a one-stop shop for processing these applications and is a facilitator in the process of obtaining the permit. However, the decision to grant or reject an application lies with the relevant Ministries and Departments or Government Agencies.

A valid export permit must accompany exportation of goods on the restricted list, whether the goods are for personal consumption or commercial distribution. In the case of commercial distribution, a person must have a business activity permit issued by the SLA.

A sample export permit form is enclosed in **Annex 2** of this document. The procedure for application of an import or export permit is done electronically on the Import/Export (IE) Permit Interface¹ and the process for approval is outlined below:

The Import/Export Permit Unit receives the application and verifies the necessary documents as per the criteria of the approval authority. The Unit forwards the application to the approval authority for assessment.

Business and TIN clients who wish to access the e-service must first register with the Import/Export Permit Office and have a valid e-ID. The following documents are required for the registration process:

- Company TIN Certificate
- A valid NIN Card
- A valid email address

For individual entities, the following documents are required for the registration process.

¹ <https://eservice.egov.sc/eGateway/homepage.aspx?ReturnUrl=%2feGateway>

- A valid NIN Card
- A valid email address

The approval authority conducts the assessment and provides their recommendation, either approved or rejected, and forwards the request back to the Import/Export Permit Unit. If approval has been granted, the import/export permit is issued, or the Section provides a letter of refusal for rejected applications. The entire process takes an average of two (2) working days.

For import/export permit applications that require more clarification or documentation, the approval authority informs the Import/Export Permit Unit, and the Processing Officer liaises with the client to obtain the necessary information. Then the request is submitted to the approval authority for further assessment and approval. This process takes one (1) to two (2) working days.

It is important to note that if a person or customs agent wishes to appeal a decision given by an approval authority, they must submit a request for appeal in writing to the Minister responsible for the approval authority.

The Import/Export Permit Unit assists customers who visit the office in person and have any queries related to import or export permits. To apply for a permit, the client must complete an application form available at the Import/Export Permit Unit located at the Maison Esplanade Office. Along with the application form, the client must also submit all necessary documents. The Processing Officer will register the application on behalf of the client, and the client must provide a valid email address to receive the permit once it is approved.

Chapter 9: List of Products that requires an export Permit and their Procedures

9.1 Department of Health

9.1.1 *Human Remains embalmed*

Procedures:

- i. Application for export permit is submitted to the Public Health Commissioner whereby a death certificate must be sought from the Ministry of Health.

- 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, National Planning and Trade.

9.1.2 Ashes of cremated human body

Procedures:

- i. Application for export permit is submitted to the Public Health Commissioner whereby a death certificate must be sought from the Ministry of Health.
- 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, National Planning and Trade.

9.1.3 Medicines

Procedures:

- i. Application for the export/ re-export of medicines is submitted to the Import and Export Permit Unit. An invoice and a letter of purpose should accompany the application.
- ii. The Application is then processed and sent to the Ministry of Health. Upon approval from the Ministry of Health, the invoice and approval letter are sent to the Import and Export Permit Unit to issue the permit.

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

Procedures:

- i. Application for export permit is received by the Import and Export Permit unit and submitted to the Ministry 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 (PHA)), the documents are returned to the Import and Export Permit unit. An open export permit is then issued for a period of one year.

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 PHA.

- iii. The PHA gives a stamp of approval for exportation of samples and this is then submitted to the Import and Export Permit Unit to attach to a copy of the open permit.

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

Procedures:

- i. Application for export permit is received by the Import and Export Permit Unit and submitted to the Ministry 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 and Export Permit Unit. An open export permit is then issued for a period of 6 months.
- iii. For subsequent exports under the open export permit, a packing list is required to be submitted. The PHA gives a stamp of approval for exportation of samples.

Referral Authority:

- Department of Environment
- Department of Agriculture

9.1.6 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 an export permit application include a letter of purpose and a packing list.

9.2 Department of Agriculture

9.2.1 *Genetically modified organisms; living modified organisms*

Procedures:

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

Documents to accompany approval include Genetically Modified Organism (GMO) instruments or documentation.

Referral Authority:

- Department of Environment

9.2.2 *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 Department of Agriculture.
(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

9.2.3 *Live animals; animal products*

Procedures:

- i. Application for export permits is sent to the Department of Agriculture.

Documents to accompany approval include veterinary certificates.

9.3 Department of Environment

9.3.1 Waste and products derived from waste

Procedures:

- i. Application for exportation of products is applied directly to the Department of Environment.
A form for disposal is required to be completed.
- 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, National Planning and Trade.

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

9.3.2 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, National Planning and Trade.

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

9.3.3 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, National Planning and Trade.
- iii. Documents to accompany export permit include letter of approval from designated Authority.

9.3.4 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.

9.3.5 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:

- Department of Agriculture

9.3.6 *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.

9.4 Seychelles Fishing Authority

9.4.1 *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 FIQCU for Sanitary and Phytosanitary (SPS) evaluation.
- ii. A certificate of conformity must then be submitted to SFA. Additional documents if so 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, National Planning and Trade.

Referral Authorities:

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

9.5 Ministry responsible for Land Transport

9.5.1 *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. Upon receiving approval from the Department of Land Transport, the export permit is issued.

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

The export permit must be accompanied by approval from the Department of Land Transport, a registration certificate, and a letter of purpose. Should there be re-importation, an import permit must be requested (Refer to Import Guide for the procedures).

Chapter 10: Customs Procedures

10.1 Customs procedures for exporting goods from Seychelles

For Customs purposes before any good leaves Seychelles, there are certain procedures that need to be followed. It is very important to ensure that the correct model of declaration is selected to ensure that the correct type of control and data of the Automated System for Customs Data (ASYCUDA) World System is made available. Bills of Export are required for the following types of declaration:

Types of Declaration	
EX 1	Permanent Exportation
EX 2	Temporary Export
EX 3	Re-export

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.

The following documents must also be submitted:

- Export Permit (if applicable) – Required for restricted goods.
- Commercial Invoice (if applicable).
- Packing list – A list with detailed packing information of the goods.
- Bill of Lading/Airway Bill - Document issued by carrier that provides the details of cargo with terms of delivery.
- Health Certificate (if applicable) - For agriculture or food products, certifying compliance with relevant legislation in the importer's country.
- Phytosanitary Certificate (if applicable) - International requirement for consignment of plants indicating that it is free from diseases /pests.

- Fumigation Certificate (if applicable) - Pest control issued to certify that the products have undergone quarantine and pre shipment fumigation.

Information to be declared on the invoice includes:

- ✓ full details of all parties involved and final destination if this is different from the address shown;
- ✓ country of origin of the goods (very important);
- ✓ transport details;
- ✓ shipping term (the Incoterms® 2010 rule, eg FCA, CIP, DAP) used;
- ✓ method of payment; packing details including net and gross weights and the container number if full
- ✓ container shipment being sent;
- ✓ detailed descriptions of goods, including quantity;
- ✓ unit prices, full amount including freight and insurance costs (when applicable).

The invoice should also contain a signed clause confirming that the invoice details are true and correct and that no arrangement has been entered into affecting the price of the goods between the exporter and purchaser by way of discount, rebate, compensation, or in any manner other than what is shown on the invoice.

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.

Refer to the Customs Management Act, 2011² for more information pertaining to the conditions

² https://tradeportal.sc/wp-content/uploads/2023/12/Customs-ManagementAct-2011_n.pdf

of the above points.

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.

10.2 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 CVO Unit (CVO) within the Customs Division. 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.

Registered Exporter (REX) System is based on a principle of self-certification by economic operators who will make the 'statements of Origin'. An economic operator will have to be registered in a database at the CVO Unit, Customs Division at SRC. The REX System is a self-certification system for exporters who are exporting only goods that qualify for preferential treatment, into the EU, allowing exporters to directly provide their customers with statements of

origin. The REX number, which is assigned to an exporter, is valid for all exports to EU countries.

Any exporter wishing to self-certify the preferential origin of goods exported under the EU-ESA iEPA must first apply for registration in the REX System by filling out a pre-application form available on the EU website on the following link: <https://customs.ec.europa.eu/rex-pai/index.html>.

The exporter does the registration in the REX System once. The REX number, which is assigned to an exporter, is valid for all exports to EU countries. The registration is free and is a one-time operation.

For more information on the REX System, a Guideline is available on the following link: <https://www.tradeportal.sc/seychelles-export-procedures/>.

10.3 Inward Processing

The Customs procedure under which certain goods can be brought into Seychelles conditionally relieved from payment of import duties, taxes or levies, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation; in line with PART X (II) of the Customs Management Act, 2011.

10.4 Outward Processing

The Customs procedure under which certain goods which are in free circulation in Seychelles may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from import duties, taxes or levies; in line with PART X (V) of the Customs Management Act, 2011.

Chapter 11 : 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: Contact information

Seychelles Registrar

Independence House
1st Floor
Email: regdiv@registry.gov.sc
Tel: 4280900

Import and Export Permit Unit

Trade Department
Ministry of Finance, National Planning and Trade
Maison Esplanade
Victoria
Tel: 43821
43/ 61/ 62

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

Department of Agriculture

Espace Building
Ile Du Port
Tel: 4324000

Seychelles Fishing Authority

Long Pier Road
Victoria
Tel: 4670300

Fish Inspection and Quality Control Unit (FIQCU)

Seychelles Bureau of Standards

Providence

Tel: 4380400

Department of Land Transport

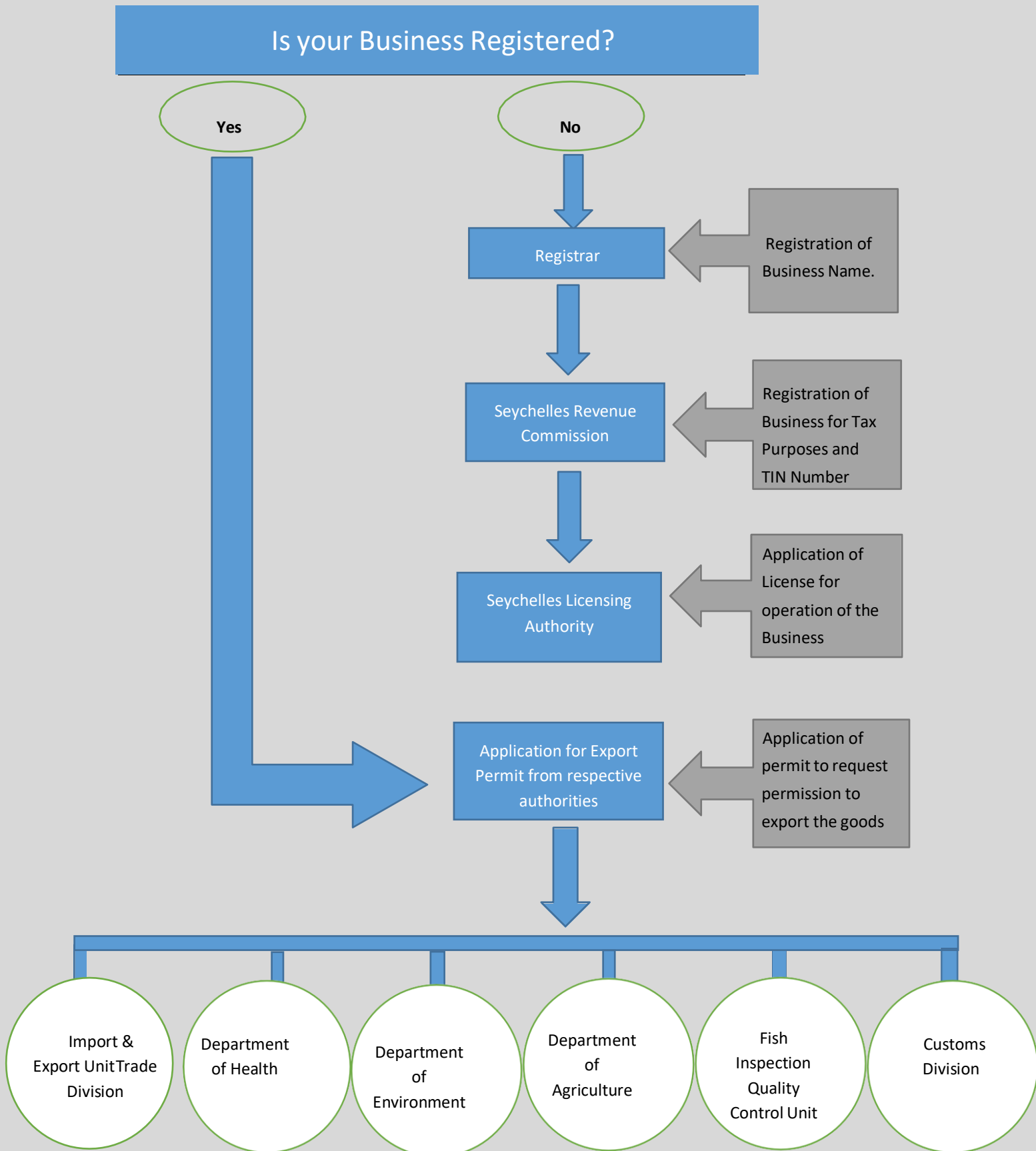
1st Floor, Quadrant Building

Victoria

Tel: 4672400

Annex 2: Export Permit sample form

 Republic of Seychelles Form AIP (R3)		Application for EXPORT PERMIT				Page of	Permit No.
Exporters Particulars 1. Name 2. Address 3. N.I.N / Passport No. 4. Phone 5. Contact Name 6. Fax 7. E-mail 8. Freight type ☐ Air ☐ Sea			9. Expected Month of Shipment		Agent Contact Name Contact Phone Contact E-mail		
			Consignee's particulars 10. Name 11. Address Country of which goods consigned Fax No. Phone Signature of Applicant				
L	Description of Goods	HS Code	Total Quantity	Weight	Total Value FOB/GF (Seychelles Rupees)	Origin	
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							

Annex 3:

Annex 4:





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