

## **THE CONDITIONS FOR USED PERSONAL AND HOUSEHOLD EFFECT IMPORTATION**

### **What are used Personal and Household Effects?**

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Used personal/Household effects are goods which the importers are required to have owned, possessed, and used before they return to resume residence to the country. These items, which should be in the possession of the owner for a period of **12 months or more**, are exempted from payment of taxes. It is important that the importers meet the three requirements of **ownership, possession, and used**. For example, if they owned and possessed the goods without using them, the goods would be subjected to regular taxes.

Used household effects are items that are normally required in the home in order to facilitate a comfortable living environment and that exclude motor vehicles. It is therefore advisable to keep receipt upon purchase of your goods which can be produced when requested by Customs Officers. It must be noted however that the household items must not be merchandise goods or new household items brought on a travelling trip and sent by cargo. It is also important to note that there is also a law that bans the importation of CFC's gases R12/ R22. Importers are advised to consult the Policy and Strategy Division at the Ministry of Finance prior to the importation of refrigerator and air-condition.

### **Who qualifies for exemption on import taxes on Used Personal and Household Effect?**

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The following persons qualify for exemption on import taxes on Used Personal and Household Effect:

- Returning Resident (Citizen of Seychelles)
- Expatriate
- Returning Student / Graduate: (citizen , studying abroad for a continuous period of 12 months)
- Other Visitors / Passengers changing residence.

### **What are the documents required to be submitted to Customs?**

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The documents needed for clearance of Used Personal/Household Effects are:

- a) Unaccompanied personal effect statement form
- b) Bill of entry (in duplicate)
- c) Invoice/Receipts
- d) Bill of Lading/Airway Bill
- e) Packing List/ List of goods in cargo
- f) Copy of passport of most recent entry in Seychelles
- g) Copy of passport of exit of 12 months or more from Seychelles
- h) Import permit (if applicable)
- i) Work Permit (if applicable)
- j) Letter from organization to certify that the student/graduate was sent for studies or in cases whereby the student/graduate went to study at their own expenses, they must provide document(s) proving their attended institution of study. (if applicable)

### **What are the conditions applicable to unaccompanied new personal and household effect in the context of passenger changing residence?**

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New Household items will be liable to the Trade Tax and GST at the applicable rate. However, importers are entitled to a concession of SR 1000 per person on the value of the new household effect. This shall apply in the case of a passenger who is accepted by the Assistant Commissioner of Customs as transferring his place of residence from another country to Seychelles.

### **As a returning graduate /resident do I get concession for importation of motor vehicle?**

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A returning graduate/ resident may import a new or used motor vehicle but there is no concession on taxes for either case. All applicable trades tax, excise tax, GST and levy are payable.

The importation of used vehicle by a returning graduate /resident is however subject to the following conditions under the Used Vehicle Policy under the Ministry of Finance:

- The vehicle must be right hand drive;
- The vehicle must not be older than 5 years; and
- The vehicle must be registered on your name for a minimum period of 12 months.

All motor vehicles imported require an import permit and, like used personal and household effects, must enter the country within 6 months of the returning graduate/ resident taking residency in Seychelles.

### **Where do I go for more information?**

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If you need further information or clarification on the importation of **Used Personal and Household effect**, please visit any Customs Offices or contact us at this address: Seychelles Revenue Commission, PO Box 50, Onion Mall, Victoria, Tel 293737, email **commissioner@src.gov.sc**.