

S.I 122 of 2023

EXCISE TAX ACT

(Act 27 of 2023)

Excise Tax (General) Regulations, 2023

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FIRST SCHEDULE

SECOND SCHEDULE

S.I. 122 of 2023**EXCISE TAX ACT***(Act 27 of 2022)***Excise Tax (General) Regulations, 2023**

In exercise of the powers conferred by section 84 of the Excise Tax Act, the Minister responsible for Finance makes the following regulations —

Citation and Commencement

1. These regulations may be cited as the Excise Tax (General) Regulations, and shall come into operation ninety days following the date of publication.

Interpretation

2. In these regulations, unless the context otherwise requires —

“Act” means the Excise Tax Act, 2022;

“administration fee” means the fees prescribed by the Revenue Administration (Fees) Regulations, 2011;

“alcohol by volume” (ABV) means the standard measure of how much alcohol (ethanol) is contained in a given volume of alcoholic beverage expressed as a volume percent;

“alcoholic strength” means the alcohol content of liquor as assessed by the Gay- Lussac System;

“beer” means —

(a) a product obtained from the fermentation of malt, any other agricultural product or its derivatives or any other

saccharine substance and flavored with hops or other bitters; and

- (b) includes ale, porter, lager, stout or any other similar product manufactured and sold as beer.

“brewer” means a brewer of beer, and includes the proprietor, lessee or possessor of a brewery;

“cider” means an alcoholic beverage obtained by fermenting the juice of apples;

“cigar” includes cheroot and cigarillo containing tobacco;

“cigarette” means any article made from cigarette tobacco rolled or enveloped in paper or other covering;

“cigarette tobacco” means mixtures of tobacco and tobacco substitutes, regardless of the proportions of tobacco and tobacco substitutes in the mixture;

“Customs warehousing procedure” means the customs procedure under which imported goods are stored under customs control in a designated place without the payment of import duties and taxes;

“dilution” means the process of decreasing the concentration of a solution;

“Drawback procedure” means the customs procedure which, when goods are exported, provides for a repayment (total or partial) to be made in respect of the import duties and taxes charged at the time of importation on the goods, or on materials contained in them or consumed in their production;

“feints” means any liquid which, in the course of distillation, re-distillation or rectification, is conveyed to —

- (a) a feints receiver; or
- (b) a vessel, the use of which as a feints receiver is authorized by or under this regulation.

“fermentation” the chemical breakdown of a substance by yeast, bacteria or other microorganisms, typically involving effervescence and giving off heat;

“fortified wine” means wine, grape must or concentrated grape must to which spirits other than feints have been added and includes wine to which fortified wine has been added;

“gin” means —

- (a) a distillate resulting from the re-distillation of rectified spirit in the presence of juniper berries with or without the addition of common salt and harmless aromatic or other flavouring matter in a pot or gin still; or
- (b) a distillate as defined in paragraph (a) compounded with rectified spirit and includes synthetic or imitation gin which means a potable liquor containing more than one comma seven per centum of absolute alcohol and which purports to have or has the appearance and flavour of gin but was produced by methods other than those specified in paragraph (a) or (b);

“idle time” means the time when a production machine is not working;

“international traveller” means a person, including a member of a crew, who is about to depart from Seychelles or has just arrived in Seychelles;

“inward duty-free shop” means a duty-free shop whose registration authorises the sale of goods to travellers arriving in Seychelles;

“leaf tobacco” means the cured leaves of the tobacco plant;

“manufactured tobacco”, in relation to tobacco liable to excise tax —

- (a) leaf tobacco which has been subjected to any process of manufacture including cutting, grinding, crushing, rolling, breaking, tearing or rubbing; and
- (b) manufactured or partially manufactured tobacco which is subjected to any further process of manufacture including cutting, grinding, crushing, rolling, breaking, tearing or rubbing; but does not include leaf tobacco which has been subjected only to any process or treatment known in the usage of the trade as butting, thrashing or stripping;

“manufacturer” in relation to goods liable to excise tax includes any person who is required to be registered in terms of section 6 of the Act and any person who mixes, brews, distils or produces goods liable to excise tax or employs others to do so on his account;

“Mead” means, a beverage prepared by fermenting a solution of honey in water (the heading includes *hydromel vineux mead* containing added white wine, aromatics and other substances.);

“outward duty-free shop” means a duty-free shop whose registration authorises the sale of goods to travellers leaving Seychelles;

“Perry” means a fermented beverage somewhat similar to cider made with juice of pears;

“Petroleum oils” means the goods classified under Tariff Number 2710 in Chapter 27 of the Harmonized System.

“rebate” means a partial remission of duty and tax payable;

“refund” means a reimbursement of duty and tax that has previously been paid;

“remission” means the total exemption of duty and tax specified in the Act;

“rules” means rules made by the Commissioner pursuant to section 85 of the Act;

“rum” means a distillate resulting from the distillation of the fermented juice of sugar cane or its by-products;

“spirits” means —

- (a) ethyl alcohol;
- (b) feints;
- (c) potable liquid containing more than one comma seven per centum (1,7%) of absolute alcohol obtained by any process other than fermentation; but does not include a fermented potable liquid which has been fortified by the addition of spirits;

“tobacco refuse” means scrap tobacco, tobacco waste, tobacco clipping or stems or deposits of tobacco resulting from any processing or handling of leaf tobacco;

“wash” means the fermented liquor from which spirits are produced by distillation;

“worts” means the liquid obtained by dissolving sugar or molasses in water or by extracting the soluble portion of malt or corn in the process of brewing and any primary or colouring solution.

PART II - FORMS

Commissioner to specify forms and certificates

3.(1) The Commissioner may specify forms, certificates and returns to be completed by persons registered in accordance with section 6 of the Act and all persons so registered shall carry out instructions as may be given by an officer regarding the completion and submission of such forms, certificates and returns.

(2) Any reference to a prescribed form under these Regulations, unless otherwise stated, shall be construed to include a reference to the electronic format of such form.

Forms to be completed in legible manner

4.(1) All forms required by or in accordance with these regulations and the copies thereof shall be completed indelibly in a legible manner and an officer may refuse to accept any form if the officer considers that any part of it is illegible or not properly completed.

(2) A person who is required to complete a form required by or in accordance with these regulations shall state thereon all particulars specified on such form.

(3) Where any book is required to be kept under the provisions of these regulations, in respect of occurrences at a registered production centre, only one such book of the type required shall be kept in current use in any one registered production centre.

PART III - REGISTRATION AS EXCISE MANUFACTURER

Application for registration as an excise manufacturer

5.(1) A person intending to manufacture goods liable to excise tax, shall make an application in Form 1 under Part I of the First Schedule to the Commissioner in accordance with section 6 of the Act.

(2) When an application under subregulation (1) is received by the

proper officer, the officer shall submit the application to the Commissioner for interim approval.

(3) If the Commissioner grants the interim approval, the officer shall inspect the registered production centre and satisfy himself or herself that —

- (a) a correct and truthful declaration of the production centre has been made;
- (b) all the rooms and places are correctly registered and conspicuously labelled, if the Commissioner requires;
- (c) all the fixed vessels are correctly registered;
- (d) all the factory plant, machines, utensils and stills have been correctly registered;
- (e) if the Commissioner requires, all the pipes in production process are joined permanently, easily examined along the whole length and correctly painted;
- (f) there are adequate fittings for the attachment of revenue locks or seals to secure the factory and plant for excise purposes;
- (g) the manufacturer is equipped with measuring or metering devices and such other equipment and instruments required under these regulations;
- (h) there is presence of a system to enable a remote view of the operations of the factory;
- (i) the materials store is well secured with a provision for a revenue lock;
- (j) the excise warehouse is well secured with a provision for a revenue lock;

- (k) there are proper and adequate documentation for records, forms and returns;
- (l) in all other respects it is suitable for the manufacture, storage and removal of goods under bond.

(4) On satisfaction of the conditions under subregulation (3), the proper officer shall write a certificate of the registered production centre to that effect.

(5) The proper officer shall thereafter call upon the prospective manufacturer to enter into an Excise Manufacturer's Bond with such penal sum to be determined by the Commissioner on submission of Form 3 under Part I of the First Schedule.

(6) The Commissioner shall issue a registration certificate upon payment of the administration fee.

(7) Where a manufacturer intends to manufacture more than one excisable product under the same registered production centre, separate certificates of registration shall be required in respect of each excisable product.

(8) Where a registered manufacturer to a registered production centre dies, leaves Seychelles or is for any other cause unable to satisfy his or her obligations under the Act —

- (a) the surety shall immediately notify the Commissioner; and
- (b) the Commissioner may issue a fresh registration certificate, subject to conditions that he or she may impose.

Refusal to grant registration

6.(1) In accordance with section 10 of the Act, the Commissioner may refuse to grant registration, if —

- (a) the applicant is a minor;

- (b) the applicant, being a natural person is not a fit or proper person;
- (c) the applicant, being a partnership, any of the partners is not a fit and proper person;
- (d) the applicant being a company, any director, officer or shareholder of the company who would participate in the management or control of the company is not a fit and proper person;
- (e) the applicant was previously the holder of a registration certificate which has been cancelled for non-compliance;
- (f) the applicant has at any time been convicted of an offence involving fraud or dishonesty;
- (g) the premises in respect of which the application is made have previously been occupied by the holder of a registration certificate which has been cancelled;
- (h) the locality is adequately served by registered manufacturers, as the case may be;
- (i) there is in the proximity of the premises in respect of which the application is made a school, a place of worship or other premises which, in the opinion of the Commissioner, cannot properly be accommodated in the same neighbourhood as the registered production centre;
- (j) the premises or apparatus in respect of which the application is made —
 - (i) are unsuitable for the purpose for which they are intended; or
 - (ii) do not offer adequate safeguards for the protection of revenue; or

(iii) do not comply with the Act or any other enactment.

(2) In determining whether a natural person is fit and proper under subregulation (1) (b), the Commissioner may have regard to whether within 5 years the application was made, the person has been charged with —

- (a) an offence against any provision of the Act;
- (b) an offence against the Revenue Administration Act (Cap 308);
- (c) the extent of the person's compliant record with any revenue legislation before the application was made.

(3) An application for the issuance or the transfer to another person of a registration certificate shall not be granted unless the applicant or, as the case may be, the transferee has, by means of a bond furnished security which, in the Commissioner's opinion, is adequate.

(4) An application for the transfer of a registration certificate to other premises shall not be granted unless the premises has been registered in Form 2, under Part I of the First Schedule, of and there is in force a bond subscribed in accordance with the provisions of the Act.

Fresh registration certificate to be issued

7.(1) Where a registered manufacturer to a registered production centre dies, leaves Seychelles or is for any other cause unable to satisfy his or her obligations under the Act, the surety shall forthwith notify the Commissioner.

(2) Subject to such conditions as the Commissioner may impose, the Commissioner may issue a fresh registration certificate.

Obligations of an excise registered manufacturer

8.(1) The Commissioner may direct that certain measuring, metering, weighing, calibrating or assessing devices, instruments or equipment be used in certain manufacturing processes.

(2) The manufacturing process shall include such measuring and metering devices approved by the Commissioner to allow for accounting of raw materials, intermediate goods and the finished products.

(3) Every registration certificate shall, whenever issued or renewed, expire on 31st December in the year in respect of which it was issued.

Information given by manufacturers of goods specified in excise tariff

9.(1) A manufacturer of goods of a class specified in the excise tariff shall, not less than 7 days before the commencement of the manufacture of such goods, provide the proper officer with any details that the Commissioner may require of the goods the manufacturer intends to manufacture.

(2) The manufacturer shall give the proper officer not less than 7 days' notice of any intended change in details so provided.

(3) The Commissioner may require a manufacturer referred to in subregulation (1) to provide details of —

- (a) all the raw materials to be used in the manufacture of the excisable product; and
- (b) the method which the manufacturer intends to use to determine the quality of the raw material to be used in the manufacturing process;
- (c) the method which the manufacturer intends to adopt to manufacture the excisable product;
- (d) the methods which the manufacturer intends to use to determine the quantity, volumes, quality and nature of the product throughout the production chain;
- (e) the type and nature of records to be maintained throughout the registered production centre;

- (f) the security arrangements in place to safeguard revenue;
- (g) the factory cost of the excisable product;
- (h) the selling price of the excisable product.

(4) The manufacturer shall advise the Commissioner of the proposed normal working hours in the registered production centre before commencing manufacture, and thereafter before changing such hours.

(5) The manufacturer of excisable products shall, not less than 7 days before he or she commences the manufacture of any product, give the proper officer such details as the Commissioner may require by the completion and submission of an Application to register a brand in Form 6 under Part I of the First Schedule in respect of the flavours the applicant proposes to manufacture.

Excise manufacturer to maintain records

10.(1) A manufacturer of goods liable to excise tax shall —

- (a) keep records in which an account shall be clearly recorded in English, French or Creole language, of all —
 - (i) raw materials and other goods received by him or her at the registered production centre during each month, the quantity removed for manufacturing or processing on his or her registered production centre; and
 - (ii) goods manufactured or partially manufactured during each month, and the quantity of excisable products delivered to the excise warehouse during each month;
 - (iii) excisable products sold, used or otherwise disposed of, the excise tax paid thereon and the quantity on hand at the end of the month and, if such information

is required by the Commissioner, the names and addresses of the persons to whom the goods have been sold or delivered.

- (b) remit to the proper officer, with the records under paragraph (a), the amount of tax payable in respect of the excise products which are specified in the return as having been removed from the premises or otherwise disposed of during the period to which the return and particulars relate.

(2) Notwithstanding subregulation 1(b), manufactured or partially manufactured goods intended for further manufacture or for blending, mixing or packing may be removed without payment of tax from any registered premises to any other registered premises, subject to the approval of the Commissioner and to such conditions as the Commissioner may fix.

(3) The records required in accordance with of subregulation (1) shall be —

- (a) printed typed or written thereon indelibly in a legible manner, and every alteration made in the form, or document made prior to its acceptance shall be made in such a manner as to leave the error and alteration legible, and such alteration shall be initialled and dated by the person making it; or
- (b) in electronic form or other form which shall be made in a manner as may be approved by the Commissioner.

(4) All records in accordance with this regulation shall be kept at the registered production centre.

(5) An excise manufacturer shall retain accounts, documents and records for 7 years after the end of the revenue period to which they relate.

Markings on places, rooms, vessels, etc.,

11.(1) The Commissioner may require that all rooms, places, vessels, utensils and machinery be marked in a noticeable manner.

(2) A person shall not change or alter any markings on any room, place, vessel, utensil, still or piece of machinery without the authority of a proper officer.

(3) The Commissioner may direct that any vessel, utensil, equipment or goods in the registered production centre be regauged, re-weighed, re-measured, re-examined or re-counted for the purpose of establishing conformity with the requirements of the Act.

Access to registered production centre

12.(1) When exercising any powers of entry or search under the Act an officer shall, when requested to do so by the owner or occupier of the premises, produce evidence of identity and official status.

(2) Immediate access to a registered production centre shall be granted on demand made by any officer acting in the execution of his or her duty.

(3) Where the owner, occupier or agent of a registered production centre, fails or refuses to grant access under subregulation (2), the proper officer shall cause the registered production centre to be opened by any means in his or her power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner, occupier or agent, as the case may be.

(4) An officer executing a warrant issued in accordance with section 65 of the Act shall produce such warrant on demand made by the owner or occupier of the premises and shall give a copy to such person or otherwise leave a copy on or at the premises.

Application for indulgence

13.(1) The Commissioner may in his (or) her discretion grant an indulgence, under such conditions he or she considers necessary, authorising the manufacture or production of non-excisable products within the registered production centre.

(2) An application for an indulgence shall be in Form 4 under Part I of in the First Schedule.

Suspension of registration certificate

14.(1) If a manufacturer fails to carry out any duty imposed upon him or her by the Act or these Regulations with respect to his or her premises or any buildings, appliances, stock-books or the likes, or the mode of conducting his or her business, the Commissioner shall give him or her 1 months' notice in writing requiring the omission to be rectified or the irregularities to be corrected.

(2) The Commissioner may, upon failure of the licensee to comply with the notice issued under subregulation (1), declare in writing that the registration certificate is suspended, and such suspension shall continue until withdrawn by the Commissioner upon full compliance with the requirements of the Act or these Regulations.

(3) Where a registration certificate is suspended, the manufacturer shall —

- (a) immediately cease to manufacture or supply excisable products; and
- (b) comply with such conditions as the Commissioner may require.

(4) The Commissioner may seal or lock the registered production centre, any plant, vessel or machinery where any registration certificate has been suspended.

(5) The Commissioner may cancel the registration certificate if the requirements of Act or these Regulations are not complied with within a period to be specified by the Commissioner.

Entry of raw materials on importation

15.(1) Every manufacturer shall provide a secure storeroom to be known as the materials store in his or her registered production centre in which all

goods and other materials used for the manufacture of excisable products shall be stored immediately after they have been received, and the Store shall be secured to the satisfaction of the Commissioner.

(2) Goods or other materials used in the manufacture of excisable products shall be received or taken into the materials store by —

- (a) the completion and submission to the proper officer of a Bill of Entry;
- (b) registration on the customs computer system where the customs office has direct trader input facilities; and
- (c) the payment to that officer of a processing fee prescribed under the Revenue Administration Act and any other applicable charges and/or taxes.

(3) A manufacturer may dispense with the requirements of subregulation 2 (a) with the prior written consent of the Commissioner and under conditions the Commissioner may impose.

(4) Where a Bill of Entry is submitted to the proper officer in accordance with of subregulation (2), it shall, be accompanied by the production of any documents relative to the goods which the proper officer may require.

(5) If any entry made in accordance with subregulation (2) is incorrect, the proper officer may accept a request to amend subject to conditions that the Commissioner may impose.

(6) A manufacturer who submits an incorrect entry shall pay an administrative fee prescribed under the Revenue Administration Act, to the proper officer in accordance with section 54 of the Act.

(7) A manufacturer who, for any reason, is unable to effect entry of goods at the time they are received into the materials store, may, at the discretion of the proper officer, be allowed to take delivery of those goods

on condition and subscription to a written undertaking to effect entry of the goods within a period specified by the officer.

(8) If entry of the goods is not effected within the specified period, which in any case should not exceed 30 days, the goods under subregulation (7) shall be forfeited to the Government.

(9) The owner or operator of a registered production centre shall keep a record in the form or manner as the Commissioner may require, of all goods received into that registered production centre together with the authorities for such receipts and deliveries and shall make the record available for inspection by an officer at any time.

(10) The materials store record shall have details as the goods received, the goods removed, the goods in stock and any other record as the Commissioner may direct.

(11) All goods warehoused shall be stacked in the warehouse in a manner as to render them accessible to inspection in accordance with such instructions as may be given by an officer.

(12) If a person intends to manufacture goods in bond from local materials and imported materials, the local materials required in the process of manufacture may be warehoused under the conditions as the Commissioner may impose.

(13) Packages whose contents are damaged or not complete as packed shall not be entered for warehousing.

Removal of raw materials from stores for manufacture

16.(1) Subject to this regulation, the removal of raw materials from the raw material store to the production area shall be effected by the completion and submission of a bill of entry to the proper officer.

(2) The Commissioner may dispense with the need to submit a Bill of Entry for every removal subject to any conditions as he or she may consider.

Removal of excisable products from manufacturing to excise warehouse

17.(1) Subject to this regulation, the entry of excisable products from the process of manufacture to the excise warehouse shall be effected by —

- (a) the completion and submission to the proper officer, of a Bill of Entry; and
- (b) the payment to that officer of a clearance fee prescribed under the Act.

(2) The Commissioner may dispense with the need to submit a Bill of Entry for every removal, subject to any conditions as he or she may consider.

PART IV - ENTRY OF GOODS

Excise warehouse

18.(1) The manufacturer shall provide a secure excise warehouse in his or her registered production centre and no goods other than excisable products manufactured on the premises shall be received into the excise warehouse.

(2) All manufactured products shall immediately after the process of manufacture is completed, be moved to the excise warehouse where the goods shall be kept until delivery therefrom in accordance with these regulations.

(3) Except with the express permission of the Commissioner excisable products shall not be removed from any part of the registered production centre to the excise warehouse unless accompanied by a duly completed removal warrant in a form approved by the Commissioner.

(4) The entry for warehousing of goods produced in Seychelles and liable to excise tax shall be effected by —

- (a) the completion and submission to the proper officer of a Bill of Entry;
- (b) registration on the customs computer systems, where the customs office has direct trader input facilities; and
- (c) the payment of processing fees prescribed under the Revenue Administration Act and any other applicable charges and/or taxes.

(5) After the entry for warehousing has been effected the proper officer shall authorise the warehousing of the goods by returning a customs delivery order to the person who presented the entry.

(6) If any Bill of Entry made in accordance with this regulation is incorrect the proper officer may accept a request to amend, subject to conditions the Commissioner may impose.

(7) Goods entered for warehousing shall, without delay, be consigned to and deposited in the warehouse.

(8) A manufacturer shall keep an excise warehouse stock book in a form approved by the Commissioner in which daily entries shall be made, of —

- (a) the number and date of the removal warrant accompanying excisable products;
- (b) the quantity of excisable products received;
- (c) the batch number;
- (d) the warehousing Bill of Entry; and
- (e) other particulars the Commissioner may require.

(9) The excise warehouse stock book will be balanced in the manner and during the periods as may be approved by the Commissioner.

(10) Excisable products on which excise tax has not been paid shall not be deposited in any other warehouse outside the registered production centre without the written approval of the Commissioner.

(11) The excise warehouse shall not be used for any purpose other than the storage of excisable products.

(12) Excisable products shall not be removed from the excise warehouse unless the tax thereon has been paid or secured.

(13) Notwithstanding anything to the contrary contained in these regulations, the Commissioner may authorise an excise manufacturer to deliver excisable products into or from his or her excise warehouse on the conditions as he or she may impose.

(14) The Commissioner shall determine the length of time in respect of which the conditions set out in subregulation (13) shall apply.

(15) Where the excise manufacturer commits a breach of any of the conditions referred to in subregulation (13) the Commissioner shall withdraw the authorisation.

Entry for home use

19.(1) When goods liable to excise tax, are removed from a registered production centre where they have been manufactured, their entry for home use shall be effected by —

- (a) the completion and submission of a Bill of Entry to the proper officer on or before the 21st day of the month following;
- (b) the payment of the excise tax due on the excisable products to that officer; and
- (c) the payment of processing fee prescribed under the Revenue Administration Act and any other applicable charges and/or taxes.

(2) A manufacturer who fails to pay the excise tax by the due date, or where the Commissioner General has extended the due date, by the extended date, is liable for an amount of additional tax equal to 10% of the amount of unpaid revenue in accordance with section 44 of the Revenue Administration Act (Cap 308).

(3) For the amendment of any Bill of Entry accepted in accordance with this Regulations the Commissioner may charge an administration fee.

Procedure for exportation in bond of warehoused goods

20. The entry of goods for removal from a warehouse for exportation in bond shall be effected by —

- (a) the manufacturer or his or her agent submitting a request to export to the proper officer;
- (b) the manufacturer or his or her agent completing and submitting to the proper officer a Bill of Entry, once approval to the request to export under paragraph (a) has been granted; and
- (c) the payment of processing fee prescribed under the Revenue Administration Act and any other applicable charges and/or taxes.

Amendment of Bill of Entry

21. If a Bill of Entry made in accordance with the Act and is found to be incorrect, the proper officer may accept a request to amend the declaration, subject to the payment of an administrative fee specified under the Revenue Administration Act and any other conditions the Commissioner may impose.

Procedure for removal of goods from a warehouse for use as stores for consumption in ships or aircrafts

22.(1) The entry of warehoused goods for removal as stores for consumption in ships or aircraft shall be effected by —

- (a) the completion and submission of a Bill of Entry to the proper officer; and
- (b) the payment of the processing fee prescribed under the Revenue Administration Act and any other applicable charges and/or taxes.

(2) The proper officer may determine the quantities of goods of each kind which are to be entered as stores for consumption for a ship or an aircraft and, in so determining, shall take into consideration the number of the crew and the passengers and the period during which the ship or aircraft is likely to be on its proposed voyage or journey.

(3) After entry has been made in accordance with subregulation (1), the proper officer shall authorise the removal of the goods by returning a customs delivery order to the person who submitted the entry.

(4) After removal has been authorised in accordance with subregulation (3) the goods shall immediately be removed —

- (a) to the ship or aircraft in which they shall be placed under seal by an officer; or
- (b) to a place of security where they shall be placed under seal by an officer until they are placed in the ship or aircraft.

(5) If any goods entered in accordance with subregulation (1) are not placed upon the ship or aircraft or in a place of security in accordance with subregulation (4), the person who entered them for removal, shall immediately pay tax due thereon or deliver them into the custody of Customs, pending payment of such tax.

Goods liable to excise tax destroyed or lost by accident

23.(1) Goods produced in Seychelles and liable to excise tax are destroyed or lost by accident without going into consumption —

- (a) if it is in or at a registered production centre —
 - (i) in the course of manufacture;
 - (ii) in the course of manipulation; or
 - (iii) due to *force majeure*;
- (b) whilst in transit in bond or in transit for export in bond or under a non-tax paid warrant for their removal; or
- (c) in the case of wines or spirits, whilst in a wine or spirit store or a place on a registered production centre set aside for the ageing of wines and spirits,

(2) Where a manufacturer wishes that the tax is remitted on any goods subjected to subregulation (1), he or she shall, as soon as possible after the event, notify the proper officer and thereafter submit a written explanation of the circumstances in which the accident came about.

(3) The proper officer shall appoint an officer to investigate and the officer shall submit a report to the proper officer together with any form prescribed by the Commissioner.

(4) The Commissioner shall authorise the remission of the tax on the goods destroyed or lost by accident, if, after consideration of the explanation submitted by the manufacturer in accordance with subregulation (2) and the report submitted by the officer appointed under subregulation (3), the Commissioner is satisfied that —

- (a) the goods have been destroyed or lost without going into consumption; and
- (b) every reasonable effort was made and precaution taken to prevent their destruction or loss.

PART V - TOBACCO EXCISE

Control on unmanufactured tobacco

24.(1) Every manufacturer shall keep a Tobacco Leaf Stock Book in a form approved by the Commissioner.

(2) The Tobacco Leaf Stock Book shall be kept at the registered production centre and shall have the following details —

- (a) the weight of all tobacco leaf received into the registered production centre or removed from the Materials Store, distinguishing locally grown leaf from imported leaf;
- (b) the names and addresses of persons from whom local leaf is received;
- (c) the weight of tobacco leaf at the close of the day on which the return is made up to; and
- (d) other particulars as the Commissioner may require.

(3) Separate entries shall be made in respect of different brands of manufactured tobacco, if and to the extent, required by the Commissioner.

Control on manufactured tobacco

25.(1) Every manufacturer shall keep on his or her registered production centre in a form approved by the Commissioner, a Delivery Book in which he or she shall enter the following particulars in relation to all manufactured tobacco removed from his or her registered production centre —

- (a) date of removal;
- (b) the number, quantity and description of manufactured tobacco produced;
- (c) the weight of refuse, waste and clippings arising from the operations at the registered production centre;
- (d) the quantity and description of manufactured tobacco removed;
- (e) the names and addresses of the persons to whom the manufactured tobacco has been delivered;

- (f) the quantity and description of manufactured tobacco in the registered production centre, showing separately the quantity delivered for home consumption, warehoused, exported or destroyed;
- (g) the weight of wastage arising from manufacturing operations in the registered production centre; and
- (h) other particulars as the Commissioner may require.

(2) Manufactured tobacco may be put in packages containing such quantity as the Commissioner may approve.

Control on tobacco refuse

26.(1) Stalks, refuse, clippings or waste arising from the production of manufactured tobacco shall be stored in the registered production centre until destroyed.

(2) A manufacturer who intends to destroy any stalks, refuse, clippings or waste arising from the production of manufactured tobacco shall give notice in writing to the Commissioner of his or her intention and shall only begin such destruction 48 hours after giving the notice.

(3) Stalks, refuse, clippings or waste arising from the manufacture of manufactured tobacco in a registered production centre may be destroyed —

- (a) by burning, in the presence of an officer;
- (b) if the product is to be used for agricultural or horticultural purposes or for any other purpose approved by the Commissioner —
 - (i) by its reduction to a fine powder; or
 - (ii) by chemical treatment as the Commissioner may direct rendering it unfit for human consumption.

- (c) by such other method as may be approved by the Commissioner.

(4) All stalks, refuse, clippings or waste intended to be destroyed in accordance with this regulation shall be weighed in the presence of an officer, unless otherwise authorised in writing by the Commissioner.

Labelling

27. The manufacturer shall mark packets or boxes containing manufactured tobacco with —

- (a) the words "Made in Seychelles" or words approved by the Commissioner indicating that the goods is made in Seychelles;
- (b) the brand or make of manufactured tobacco;
- (c) the number of cigarettes in the packet; and
- (d) any additional markings or labels approved by the Commissioner.

PART VI - BEER, CIDER AND PERRY EXCISE

Manufacturer of beer

28. A person shall be deemed to be manufacturing beer if he or she —

- (a) steeps malt grains in hot water;
- (b) steeps hops in hot water;
- (c) ferments hops or malt liquor;
- (d) carries out the alcoholic fermentation of an aqueous extract of germinated cereals with the addition of hops or other wholesome bitter with or without the addition of un-malted cereals or liquor under any form; or

- (e) adds carbon dioxide to flat un-carbonated beer imported in bulk.

Disposal of beer residue

29. Any residue remaining after the manufacture of beer may, with the approval of the Commissioner and subject to such conditions as he or she thinks fit to impose, be disposed of for use as animal food or manure or for any other lawful purpose.

Manufacture of Cider to Perry

30. A person shall be deemed to be manufacturing Cider or Perry if he or she produces alcohol by fermenting apple or pear juice without the addition of —

- (a) any other alcoholic beverage; or
- (b) any other beverage or substance that imparts colour or flavour, which addition will significantly alter the character of the product.

Mandatory labelling requirements

31.(1) A registered manufacturer who produces beer, cider and perry in Seychelles, shall label all the beer, cider and perry manufactured at his or her registered production centre in accordance with this regulation and any food labelling legislation in force.

- (2) The label required for the purpose of this regulation shall —
 - (a) be on the packages in which such bottles, cans or items are packed and made available for retail sale;
 - (b) be on the label of any bottle, can or other thing in which the alcohol product is made available for retail sale;
 - (c) reflect the alcoholic strength and volume of any alcohol

product which shall be clearly set out in such manner as the Commissioner approves.

- (d) have the trade name of the beverage;
- (e) have the special storage conditions, if any;
- (f) have the name and business address of the manufacturer;
- (g) have on the label “Manufactured in Seychelles” or any other words approved by the Commissioner indicating that the goods is made in Seychelles;
- (h) have the alcohol strength by volume;
- (i) be inscribed with the words “Not to be sold to persons under the age of 18”;
- (j) have the mandatory warnings and advisory statement;
- (k) have the list of ingredients and nutritional declaration;
- (l) have the volume of contents;
- (m) have no misleading or deceptive labelling;
- (n) be made in the minimum acceptable font size;
- (o) have the date of manufacture or batch number;
- (p) have the date of minimum durability or “use by best before” date.

Spoilt alcoholic products

32.(1) If alcohol products manufactured in a registered production centre are unfit for human consumption, the Commissioner may, upon the

written request of the manufacturer, approve their destruction or allow them be dealt with as requested by the manufacturer, without entry for home use and without payment of any excise tax.

(2) If alcoholic products are found to be unfit for human consumption after they cease to be subject to the control of Customs, no refund of any excise tax paid on the products is to be made.

Maximum allowances for deficiencies in ale, beer, stout & cider in wood

33.(1) The maximum allowances listed in Part I of the Second Schedule are the maximum allowances applicable to the deficiencies in warehoused goods in the case of ale, beer, stout and cider in wood in a warehouse.

(2) The allowances referred to under subregulation (1) shall be made on the bulk quantity and calculated in litres and to the nearest one-tenth of a litre.

Consumption of alcoholic products

34. Alcohol products shall not be consumed in a registered production centre or an excise warehouse unless an entry for home use for the products has been made in accordance with the Act.

PART VII - SPIRIT EXCISE

Construction and importation of stills

35.(1) A person who intends to construct, import a still or cause a still to be constructed or imported shall give written notice of his or her intention to the Commissioner.

(2) A person under subregulation (1) shall, within 24 hours of the construction or importation of the still, make a declaration to that effect in a register kept for that purpose by the Commissioner and state where the still is to be kept.

(3) The owner of a still shall not sell or transfer it to any other person unless —

- (a) he or she has given written notice of the transfer, to the Commissioner; and
- (b) the transferee makes a declaration to that effect in the register kept for that purpose by the Commissioner and states where the still is to be kept.

Commissioner may vary conditions

36.(1) The Commissioner may authorise an excise manufacturer to deliver taxable goods from his or her spirits store or warehouse on such conditions as he or she may impose and may allow the use of commercial documents for all operations.

(2) The Commissioner shall determine the length of time in respect of which the conditions that he may impose under subregulation (1) shall apply and the terms of their renewal.

(3) Where the excise manufacturer commits a breach of any of the conditions imposed under subregulation (1), the Commissioner shall withdraw the authority.

Spirits strength to be determined by Seychelles Bureau of Standards

37. All spirits shall be deemed to be of the strength denoted by using method specified in the National Standard Specifications or using methods suitable for the purpose.

Other means of ascertaining the strength of spirits

38.(1) The strength of spirits may be ascertained by means of

- (a) alcohol hydrometer, thermometre and its associated practical alcohol table; or

- (b) automatic alcohol density metre at 20 degrees centigrade or its equivalent in degrees Fahrenheit; or
- (c) Gas Chromatography method; or
- (d) Any validated method suitable for the purpose as approved by the Commissioner.

(2) Where the spirits contain any substance other than ethyl alcohol and water the Commissioner may, if he or she sees fit, either —

- (a) direct for the removal from the spirits any such substances to the extent which he or she considers necessary by distillation or such other process as he or she may direct and may, after the addition of water to replace the quantity so removed, ascertain the strength of the spirits by any means authorised under this regulation; or
- (b) treat the spirits as though they contained ethyl alcohol and water only.

Ascertainment by weight, measure or gauge

39.(1) The volume of spirits contained in any container may be ascertained for any purpose by weight, measure or gauge as the Commissioner may direct.

(2) Where the Commissioner under subregulation (1) above directs ascertainment by weighing, the volume shall be calculated by —

- (a) means of alcohol hydrometre and the associated practical alcohol table; or
- (b) use of an automated density metre at 20 degrees centigrade or its equivalent in degrees fahrenheit.

Bottling of imported liquor

40.(1) A person shall not bottle liquor imported in bulk otherwise than in a registered production centre or a bonded warehouse.

(2) A bottler of imported liquor shall keep a register in which he or she shall record the quantity of liquor received, bottled and delivered by him or her.

(3) All consignment of imported liquor and all type of liquor shall be recorded separately in the register.

(4) Where the bottling of any consignment or type of imported liquor is completed, the bottler shall submit a return to the Commissioner, showing the quantity of liquor received and the quantity of liquor bottled.

(5) A bottler of imported liquor may bottle liquor imported by another person at his or her registered production centre if —

- (a) the labels used by him or her mentions the name of the importer of the liquor; and
- (b) he or she complies with such conditions as the Commissioner thinks fit to impose.

(6) A bottler of imported liquor may blend or mix imported liquor of different types subject to such conditions as the Commissioner thinks fit to impose.

Fixing and marking of pipes

41.(1) The Commissioner may require that every pipe used in a distillery or winery, unless it is used exclusively for the discharge of water or spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

(2) Pipes used in a distillery or winery shall be painted and kept painted —

- (a) red if they are for the conveyance of wine, wort or wash;
- (b) blue if they are for the conveyance of low wines or feints;

- (c) black if they are for the conveyance of spirits;
- (d) white if they are for the conveyance of water;
- (e) green if they are for the conveyance of gas;
- (f) yellow if they are for the conveyance of air;
- (g) silver if they are for the conveyance of steam.

(3) Notwithstanding subregulation (2), subject to the discretion of the Commissioner any or all hot pipes of a distilling apparatus may not be required to be painted.

Cocks, valves to be approved and repairs, alterations to be supervised

42.(1) If the Commissioner so directs, only cocks and valves as approved by him or her shall be used in a distillery or winery.

(2) A distiller shall not, unless a proper officer is present and consents subject to section 11 of the Act, carry out any alteration to any pipeline, still, safe, receiver or vessel through which spirits are conveyed or in which spirits are contained.

Markings on rooms, places, vessels, utensils, stills and machinery

43. A distiller or manufacturer of wine shall, when required to do so by the proper officer —

- (a) mark and number every room, place, vessel, utensil, still and piece of machinery on his or her premises to the satisfaction of such officer; and
- (b) mark the capacity on each vat, receiver and vessel on his or her premises.

Numbering, marking of casks, drums, cases containing wet goods

44.(1) All casks, drums, or other bulk containers containing wet goods manufactured or manipulated in a production centre shall, immediately after

such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars —

- (a) the name of the manufacturer of the production centre; and
- (b) the description of the goods;
- (c) the ullage quantity in litres;
- (d) the true alcoholic strength;
- (e) the progressive number of each container, the progressive number commencing with the number one for the first container filled each year, together with the number of the year or the last two figures of the number of the year in which the container was filled.

(2) All cases containing wet goods bottled in a production centre shall, immediately after such goods have been placed therein and before removal from the warehouse, be numbered and marked with the following particulars —

- (a) the name of the manufacturer; and
- (b) the description of the goods;
- (c) the ullage quantity in litres;
- (d) the true alcoholic strength;
- (e) the bottling operation number and the progressive number of each case within the bottling operation.

(3) Particulars required to be marked in accordance with subregulations (1) and (2) shall be legibly printed on the containers or cases in letters and figures of not less than 12 millimetres in height.

Damage to locks, pipes, safes, etc.

45.(1) If on any registered production centre any metre, rod, lock, key or fitting is tampered with or damaged, or if any pipe, cock, fastening or fitting connected with a safe, receiver or charger is pierced or damaged, the manufacturer shall forthwith repair or renew the article in question to the satisfaction of the proper officer.

(2) If on any registered production centre any goods liable to excise tax are lost as the result of any deliberate or negligent breakage of, tampering with or damage to any of the articles under subregulation (1) or to any lock or seal affixed by an officer on the premises, the manufacturer of such premises shall, in addition to liability for the cost of repair or renewal of such articles, lock or seal, be liable for the payment of tax on any such lost product.

Erection of safes, receivers and requisites in connection therewith

46.(1) A distiller shall, before using any still for distilling any low-wines, feints or spirits, erect and keep erected in his or her distillery a secure safe and receiver, or safes and receivers, for low-wines, feints or spirits, provided that where an alcoholometre is used the Commissioner may dispense with the necessity for receivers.

(2) The worm end of a still shall be enclosed in the safe erected under subregulation (1), and such safe shall connect only by a closed metal pipe with the respective receivers for low-wines, feints or spirits, or with an alcoholometre, when such is used.

(3) A still, safe and receiver and the pipes connected therewith shall be constructed and provided with fastenings, cocks, taps or other requirements for the reception of revenue locks or rods to the satisfaction of the Commissioner.

(4) Only approved rods, revenue locks and keys shall be used in a distillery.

(5) A safe and receiver shall be kept locked unless opened for a lawful purpose.

Vats and butts

47.(1) A vat and butt, other than the receivers, required to be kept at a distillery for the reception of low-wines, feints or spirits for re-distillation shall be constructed and erected in accordance with these regulations.

(2) The Commissioner may specify the conditions for the running off of low-wines, feints or spirits from the receivers for re-distillation and for the gauging and marking of all vats and other vessels.

Ascertaining capacity of receivers, vats, etc.

48. The capacity of all receivers, fixed vats or butts and of movable casks in a distillery shall be ascertained in such manner as shall be specified by the Commissioner, and all the weights and appliances necessary for that purpose shall be supplied by the distiller.

Distiller to keep a still-house book

49.(1) A distiller shall keep a still-house book in which he or she shall record daily —

- (a) the description and the quantity of materials used by him or her; and
- (b) the quantity and the strength of wash sent to distillation;
- (c) the quantity and strength of spirits obtained from the materials used;
- (d) the quantity of spirit used in re-distillation; and
- (e) the quantity and strength of rectified spirits obtained from re-distillation.

(2) Except with the permission of the Commissioner —

- (a) spirit receiver which is not built wholly above ground level shall not be used as a spirit receiver; and

- (b) spirits or wines shall not be stored in ungauged vessels on the premises of a distiller or manufacturer of wine.

Notices to be given and declarations to be made

50.(1) A distiller shall give the following notices to an officer in a notice book approved by the Commissioner —

- (a) not less than 24 hours' notice of intention to distil or redistill;
- (b) not less than 8 hours' notice of intention to remove wash or spirits from a fermenter for distillation or re-distillation, as the case may be;
- (c) 4 hours' notice of intention to rack, regauge, blend, mix, reduce, fine or bottle spirits.

(2) A distiller shall make the following declarations to an officer in a declaration book approved by the Commissioner —

- (a) a declaration of the description and quantity of materials used in making up a fermenter, the estimated yield of spirits from such materials, other than spirits for re-distillation, and the quantity and strength of wash or spirits collected in the fermenter; and
- (b) at the end of each distillation period, a declaration of the total quantity of materials used in distillation, or the total quantity of spirits used in re-distillation, and the total quantity of spirits and feints produced from such distillation or re-distillation, as the case may be.

(3) A manufacturer of wine shall give notices and make declarations, concerning his or her operations as may be required by the Commissioner.

(4) A notice or declaration book required under subregulation (1) and (2) shall be kept in a convenient place on the distiller's premises and shall at all times be made available to an officer.

(5) Spirits shall not be withdrawn from the general stock of a distiller for re-distillation, except with the permission of an officer.

Transfer or transport of spirit or wine for manufacture, bottling or filing

51.(1) A person, other than a distiller, shall not transfer or transport any spirit or wine to a person or premises for manufacture, bottling or filling unless approval has been given by the Commissioner.

(2) All spirits or wines delivered in accordance with subregulation (1) shall be accompanied by an approved removal warrant subject to terms and conditions as may be specified in the removal warrant, unless otherwise permitted by the Commissioner.

(3) The distiller shall give written notice in the approved form to the Commissioner before the spirits are delivered in accordance with subregulation (1) which shall be accompanied by the removal warrant under subregulation (2) to cover that delivery.

(4) Notwithstanding the provisions of this regulation, the Commissioner may approve the delivery of spirits by other means which shall be secured to the satisfaction of the Commissioner.

Labelling

52.(1) Spirits delivered in accordance with regulation 56 shall be packaged in casks or containers marked and printed on its main label —

- (a) the name of the product;
- (b) the manufacturer;
- (c) the place and date of manufacture;

- (d) the physical address;
- (e) the quantity and strength of the spirits;
- (f) the batch number, bar code or any other markings that relate the product to the distiller.

Spirits store

53.(1) A distiller shall provide at his or her distillery suitable and secure spirits stores as may be required and approved by the Commissioner.

(2) A spirits stores under subregulation (1) shall be set apart solely for the storing of spirits distilled or blended in the distillery, provided that for distilled spirit, the receiving tanks shall be deemed to be the spirit store.

Receipt into spirits store

54.(1) Spirits distilled by a distiller shall be placed and kept in stores in accordance with regulation 58 and shall be conveyed directly from the spirit receiver to such stores.

(2) Spirits removed from the registered production centre of a distiller shall not be brought back into a spirit store.

Removal of spirits or wine

55.(1) Except under and in accordance with a removal warrant —

- (a) spirits shall not be removed from the registered production centre of a distiller; and
- (b) wine shall not be removed from the premises of a manufacturer of wine.

(2) An officer may detain any consignment of spirits or wines in transit unless and until a removal warrant is produced to him or her.

Storing of manufactured wines

56.(1) A manufacturer of wines shall provide at his or her registered production centre a suitable and secure wine store approved by the Commissioner.

(2) The wine store under subregulation (1) shall be set apart solely for the storing of wines which have been produced on that registered production centre, and all wines produced on such premises by the manufacturer shall be conveyed directly to such store.

(3) Wines removed from the premises of a manufacturer shall not be brought back into any wine store.

Securing tax for removal of spirits or wines from stores

57. Spirits or wines shall not be removed from a spirit store or a wine store unless the tax thereon has been secured to the satisfaction of the Commissioner.

Tax-paid spirits and wines not to be kept on registered production centre

58. Spirits and wines on which tax has been paid shall not be kept on the registered production centre of a distiller or a manufacturer, except in a room or store set aside solely for the purpose of storing such spirits or wines and approved by the Commissioner for that purpose.

Sampling of wet goods on premises registered

59.(1) An officer may, on application, permit a person registered in accordance with section 6 of the Act to take samples of any wet goods which are necessary for the proper conduct of his or her business from any cask, drum, vat, tank or vessel on his or her premises for the purpose of determining quality or strength.

(2) A distiller or manufacturer of wine may take samples of wet goods from any fermenter, wash-charger, head-tank or spirit safe as may be

necessary for the proper conduct of his or her business in the production of spirits or wine, provided that, where possible, any such samples taken shall be returned to the vessel or still.

Prohibitions in respect of worts, wash, low-wines, etc.

- 60.** A distiller shall not in his or her distillery —
- (a) use or add to any worts, wash, low-wines, feints or spirits any substance which interferes with the ascertaining by means of the prescribed saccharometre or hydrometer of their specific gravity or true strength; or
 - (b) without the written permission of the proper officer previously obtained, have in his or her distillery any worts or wash not made in that distillery or mix any worts or wash made in his or her distillery with worts or wash made elsewhere.

Removal of wet goods from a warehouse for re-gauging, etc.

61.(1) If the owner or importer of any warehoused wet goods intends to remove such goods to a place on or part of the premises approved by the Commissioner for re-gauging, racking, blending, mixing, reducing, fining, bottling or other manipulation, he or she shall —

- (a) give not less than 24 hours' notice of his or her intention to the proper officer;
- (b) not carry out any such removal without the permission of the proper officer; and
- (c) remove the wet goods direct to the place on or part of the registered premises approved by the Commissioner and return the goods directly on completion of the operation.

(2) Entry shall not be made of, nor tax paid on wet goods removed in accordance with subregulation (1).

Deficiencies and losses: special

62.(1) Provided that allowances shall not be made unless the officer is satisfied that no deficiencies or losses were wilfully or negligently caused, the officer shall sign the register kept by the manufacturer, if —

- (a) deficiencies are found on re-gauging wet goods in bulk in a registered production centre and such deficiencies are not in excess of the allowances prescribed in regulation 63, 64 or 65; and
- (b) losses occur in any of the operations under regulation 62 and 63, and such losses are not in excess of the prescribed allowances.

(2) The signature of the officer under subregulation (1) shall be the authority for writing off the deficiencies or losses in the warehouse.

(3) Where deficiencies or losses occur which are in excess of the maximum allowances under regulations 62, 63, 64 and 65, tax on the excess shall be brought to account by a Bill of Entry, according to the nature of the goods.

(4) A copy of the Bill of Entry under subregulation (3) shall be the authority for writing off the deficiencies or losses in the warehouse register.

Allowances for losses of spirits and wines

63.(1) If at any time in a registered production centre goods are found to be missing or deficient beyond the deficiency allowable under the Act or these regulations, tax shall be due and payable on the missing or deficient goods.

(2) The tax payable on spirits lost in the course of and by reason of distillation or re-distillation, or lost, without going into consumption in the course of removal from a still or spirit receiver to a spirit store or in the course of removal from one fixed vessel to another in a spirit store, shall be remitted.

(3) The tax payable on feints lost, without going into consumption, in the course of removal from a spirit store to a fermenter or in the course of removal from a spirit store to methylation, shall be remitted.

(4) The tax payable on wines lost, without going into consumption, in the course of removal from a fermenter to a wine store and in the course of treatment in a wine store, shall be remitted.

(5) Subject to subregulations (2), (3) and (4) spirits or wines lost, without going into consumption, in racking in any part of the registered production centre, other than part of the premises deemed to be a warehouse shall be liable to excise tax on any loss in excess of one *per centum*, calculated in the case of spirits on the quantity of absolute alcohol and in the case of wines on the bulk quantity.

(6) The tax payable on spirits lost in the course of ageing in small wood, steeping and similar preliminary manufacturing operations shall be remitted, subject to the conditions that —

- (a) such spirits shall be kept at all times in a store under an excise lock and a trader's lock;
- (b) all manipulation of such spirits shall be carried out under the supervision of an officer.

(7) Spirits or wines lost through evaporation in spirit stores or wine stores shall not be liable to tax.

Maximum allowances for losses of wet goods in a warehouse

64. The maximum allowances listed under column (2) of Part II of the Second Schedule are the maximum allowances applicable to the deficiencies for wet goods in a warehouse lost during the operations specified in the corresponding entry listed under column (1).

Maximum allowances for deficiencies in spirits in wood

65.(1) Where deficiencies or losses occur which are in excess of the maximum allowances in accordance with this regulation, tax on the excess

shall be brought to account by a Bill of Entry, according to the nature of the goods, and a copy of the Bill of Entry on which tax has been brought to account shall be the authority for writing off such deficiencies or losses in the warehouse register kept by the manufacturer.

(2) The maximum allowances listed under Part III of the Second Schedule are the maximum allowances for the deficiencies in warehoused goods in accordance with this regulation in the case of spirits in wood.

(3) The allowances under subregulation (2) shall be made on the quantity of absolute alcohol and calculated to the nearest 500 millilitres of absolute alcohol.

Maximum allowances for deficiencies in wine in wood

66.(1) The maximum allowance listed under Part IV of the Second Schedule are the maximum allowances applicable to the deficiencies for wine in wood in a warehouse.

(2) The allowance under subregulation (1) shall be made on the bulk quantity and calculated to the nearest 500 millilitres.

Illicitly kept spirits, worts, etc

67. If any worts or wash, low-wines, feints or spirits are found in any unauthorised part of a registered production centre, or in a vessel other than that duly marked and provided for their reception, or in any premises or place not authorised for their reception, they shall be liable to forfeiture.

Removal of spirits to another distillery

68. A distiller shall not remove spirits from his or her distiller's warehouse to another distillery, except with the permission of the Commissioner, upon the Commissioner being satisfied as to the necessity, and subject to conditions that he or she may impose.

Permission to keep or use stills

69.(1) Application for permission under the Act to keep or use a still shall be made to the Commissioner in Form 7 under Part I of the First

Schedule, and the Commissioner may grant the application subject to such conditions as he or she sees fit.

(2) A person who makes an application for permission to keep or use a still, shall furnish to the Commissioner together with the application such particulars as the Commissioner may require of —

- (a) the still, including drawings thereof;
- (b) the premises on which it is to be kept; and
- (c) the purpose for which it is to be kept or used.

(3) Subregulation (2) shall not apply to a person who intends to make or keep stills solely for the purpose of sale.

Disposal of stills

70. A person permitted to keep or use a still shall not dispose of the still except with the permission and in accordance with the directions of the Commissioner.

Glass flasks and containers

71. These regulations shall not apply to glass and containers, flasks, glass condensers and inland revenue condensers which in the opinion of the Commissioner are of a kind intended to be used solely for ordinary laboratory processes in registered learning institutions.

PART VIII - CONTROL AND MANAGEMENT OF DUTY-FREE SHOPS AND EXCISE BONDED WAREHOUSE

Location of duty-free shops and excise bonded warehouse

72. Any buildings and structures appointed as duty-free shops and excise bonded warehouse under the Act shall be located at designated areas approved by the Minister.

Appointment and registration of duty-free shops and excise bonded warehouse

73.(1) When making an application under section 14 of the Act the applicant shall submit the following details —

- (a) the type of premises to be registered;
- (b) where the applicant is a company, the names and addresses of the directors of such company.

(2) The application shall be accompanied by —

- (a) a description and plan of the building or structure in respect of the premises for which the registration certificate is sought;
- (b) a copy of any lease under which the business is to be carried on in the premises concerned or any other evidence of the applicant's right to occupy the premises;
- (c) a letter from the Principal Secretary responsible for Trade indicating that he or she has no objection to the establishment of the duty-free shop.

(3) Where an application is received by the Commissioner he or she shall cause the proposed duty-free shop or excise bonded warehouse to be inspected by a proper officer.

(4) The proper officer shall write a certificate and deliver it to the Commissioner if upon inspection of the proposed duty-free shop or excise bonded warehouse he or she is satisfied that —

- (a) the doors are fitted with suitable appliances for affixing the registered user's and customs locks;
- (b) its windows or other apertures are adequately secured;

- (c) the shop is properly lighted;
- (d) the shop is properly ventilated;
- (e) the shop is properly equipped to present the required accountability of commodities sold and on hand and there is a reliable computer system with software approved by the Commissioner;
- (f) in all other respects, it is suitable for the warehousing and sale of goods under bond.

(5) If the Commissioner approves the application on receipt of the certificate issued under subregulation (4) the Commissioner —

- (a) shall call upon the applicant to make an application in Form 3 under Part I of the First Schedule to enter into a bond 3;
- (b) may outline such conditions as he or she considers necessary or desirable;
- (c) shall appoint the duty-free shop or the excise bonded warehouse as an outward duty-free shop or an excise bonded warehouse inward duty-free shop or temporary duty-free shop, as may be appropriate; and
- (d) The Commissioner shall issue a registration certificate upon payment of the administration charge prescribed under the Revenue Administration Act.

(6) A duty-free shop and excise bonded warehouse registration certificate shall be displayed prominently in the duty-free shop to which it relates.

Bonded goods sold from a duty-free shop and excise bonded warehouse

74.(1) The proprietor or occupier of a duty-free shop or an excise

bonded warehouse may sell goods free of tax to such class or classes of persons and under such conditions as may be prescribed under the Act.

(2) An officer shall not allow the removal of any goods from a duty-free shop and excise bonded warehouse except for sale in accordance with subregulation (1) or in such other circumstances as may be prescribed under the Act.

Sales from a duty-free shop and excise bonded warehouse

75.(1) Goods stored in a duty-free shop and excise bonded warehouse shall be purchased only by identifiable persons cleared to depart or arriving on an international flight.

(2) Subject to subregulation (1) any goods sold or disposed of shall be by retail invoice specifying details such as —

- (a) invoice date and number;
- (b) flight or vessel number;
- (c) passport number of the purchaser, if applicable;
- (d) ticket or boarding pass number, if applicable;
- (e) description of products;
- (f) quantity of products;
- (g) unit price or total price;
- (h) Approved bond form, if applicable; and
- (i) Bill of Entry, if applicable.

(3) The proprietor shall accept payment for purchases in freely convertible foreign currencies, provided that he or she shall accept

Seychelles Rupees up to an amount authorised by the Central Bank of Seychelles to be imported or exported and shall —

- (a) sell goods in their original unit pack or unit wrapping;
- (b) provide bags of a type approved by the Commissioner which shall be used for the packing of all goods purchased from such shop;
- (c) affix a sales invoice or machine receipt to the bag referred to in paragraph (b) and shall seal such bag with sealing tapes.

Sales to a departing international traveller

76.(1) A proprietor of an outward duty-free shop shall —

- (a) sell the goods in his or her shop to international travellers about to depart from Seychelles; and
- (b) record or cause to be recorded details of the boarding pass or air ticket or other documents to the satisfaction of the proper officer.

(2) Duty-free goods purchased by a departing international traveller shall be consumed only in the international departure lounge or may be taken aboard departing international flights.

(3) A proprietor of an outward duty-free shop shall not sell any goods in his or her shop to a traveller who fails to produce his or her boarding pass or air ticket or other satisfactory evidence showing that the traveller is a departing traveller from Seychelles.

(4) On the completion of sale the traveller's boarding pass shall be stamped in such a way as to facilitate any check of the purchase by any officer.

Sales to a departing aircrafts or vessels

77.(1) A proprietor of an excise bonded warehouse shall —

- (a) sell the goods for consumption as stores on vessels or aircrafts; and
- (b) record or cause to be recorded details of the relevant documents to the satisfaction of the proper officer.

(2) Duty-free goods purchased by a departing vessels or aircrafts shall be consumed onboard the vessel or aircraft during a journey outside Seychelles. or.

(3) A proprietor of an excise bonded warehouse shall not sell any goods to a vessel or an aircraft that fails to produce any satisfactory evidence showing that the vessel or aircraft is departing Seychelles.

(4) On the completion of sale the vessel or aircrafts' relevant documents shall be stamped in such a way as to facilitate any check of the purchases by any officer.

Sales to an arriving international traveller

78.(1) A proprietor of an inward duty-free shop shall —

- (a) sell the goods in his or her shop to international travellers entering Seychelles; and
- (b) record or cause to be recorded details of the boarding pass or air ticket or other document to the satisfaction of the proper officer.

(2) A proprietor of an inward duty-free shop shall not sell any goods in his or her shop to a traveller who fails to produce his or her immigration-stamped passport or air ticket or other satisfactory evidence showing that the traveller is an arriving traveller into Seychelles.

Control and management of duty-free shops and excise bonded warehouse

79.(1) All goods received in the duty-free shop shall be delivered on a processed customs declaration form.

(2) A registered user of a duty-free shop and excise bonded warehouse shall tender a properly completed bill of entry to a proper officer, where he or she —

- (a) imports goods for the purpose of resale in his or her duty-free shop and excise bonded warehouse;
- (b) removes goods from an excise warehouse to his or her duty-free shop and excise bonded warehouse; and
- (c) removes goods from a local bonded warehouse to his or her duty-free shop and excise bonded warehouse.

(3) The quantity presented on the Customs declaration shall be accepted as being the goods received or removed unless the registered user indicates otherwise to the proper officer within 24 hours from presenting the declaration.

(4) Customs reserves the right to supervise any receipt of goods into, or removal of goods from, the duty-free shop and excise bonded warehouse.

(5) A registered user of a duty-free shop and excise bonded warehouse shall maintain a register, in a format and in a manner approved by the Commissioner.

(6) Goods or materials shall not be kept in a duty-free shop and excise bonded warehouse without the approval of the Commissioner, other than —

- (a) empty or partially empty containers from which stocks have been unpacked;

- (b) bags for packing purchases;
- (c) duty and tax paid testers; and
- (d) any other approved operating materials.

(7) A registered user of a duty-free shop and excise bonded warehouse may, with the approval of a proper officer, submit a voucher in a bill of entry where the registered user wishes the duty to be remitted on breakages and losses of bonded stocks occurring whilst —

- (a) on a duty-free shop and excise bonded warehouse premises;
- (b) in transit in bond to a duty-free shop and excise bonded warehouse; or
- (c) in transit from a duty-free shop and excise bonded warehouse premises for removal on board a departing aircraft.

(8) Where the Commissioner is not satisfied with the losses referred to in subsection (7) duty and tax shall be brought to account on a bill of entry as appropriate.

(9) A registered user of a duty-free shop and excise bonded warehouse shall —

- (a) comply with such conditions as the Commissioner may determine; and
- (b) pay the tax due on any goods which have been disposed of contrary to this regulation or which cannot be accounted for to the satisfaction of an officer.

(10) Any proprietor or operator of a duty-free shop and excise bonded warehouse shall maintain records, in a correct, orderly and itemized

manner, of all transactions undertaken and shall submit in such form and manner as may be required by the Commissioner, a monthly return of such business activities.

(11) A duty-free shop approved by the Commissioner, shall be deemed to be a warehouse, provided that —

- (a) the proprietor or person having control of any goods in the duty-free shop and excise bonded warehouse shall comply with the terms and conditions of operating a warehouse;
- (b) the entry of warehoused goods for removal as duty-free stocks shall be effected in a bill of entry.

(12) Any goods found in a duty-free shop and excise bonded warehouse, which cannot be accounted for by the proprietor or occupier of the duty-free shop and excise bonded warehouse, to the satisfaction of the Commissioner, shall be deemed to be uncustomed goods and shall be —

- (a) entered for warehousing and duly warehoused; or
- (b) entered for consumption and removed from the duty-free shop and excise bonded warehouse.

(13) Notwithstanding subregulation (12) where the importation of goods is prohibited or restricted, the goods shall be forfeited and dealt with as directed by the Commissioner.

(14) The duty-free shop, ship chandlers and distributors registration certificate shall not be transferrable.

(15) Goods marked or labeled duty-free shall be sold or traded only in a duty-free shop and excise bonded warehouse.

(16) Any goods manufactured in Seychelles and marked or labeled “duty-free” or anything to that effect, shall not be sold or traded on the Seychelles market without the written approval of the Commissioner.

PART X - PROVISIONS RELATING MANAGEMENT OF PETROLEUM OILS

Payment of excise tax on petroleum oils

80. Excise tax on petroleum oils shall become due and payable at the time of importation or at the time of release by Customs.

Pumping of petroleum oils

81.(1) A person importing petroleum oils shall notify the authorised proper officer of his or her intention to pump such oils by submitting the duly completed prescribed Form accompanied by a copy of —

- (a) the manifest of the ship carrying the oils;
- (b) the bill of lading; and
- (c) such other shipping documents as the Commissioner may direct.

(2) The proper officer shall ascertain the quantity of petroleum oils in the ship prior to permitting the pumping of the oils.

(3) Petroleum oils shall only be pumped into specified tanks as indicated in the notice of intention given under this regulation.

(4) On completion of pumping under subregulation (3), the importer shall, notify the proper officer of the quantity of petroleum oils pumped by submitting a notice to the proper officer.

(5) The allowable loss in the case of motor spirit removed shall not be more than 0.5 % of the withdrawals during each period of 3 months which allowance shall be made on the bulk quantity and calculated to the nearest litre.

Release of petroleum oils

82. Where petroleum oils are imported through the Oil Storage Facility, the importer shall upon determination of value, quantity and

assessment of tax liability pay the taxes and levies due on such oils upon release thereof by Customs.

Accounting for petroleum oils

83. The importer shall make an entry within 30 days from the date the petroleum oils were imported, except in cases where warehousing applies.

PART - GENERAL

Excise Manufacturer to submit returns

84.(1) The excise manufacturer shall submit a return in, as specified in section 36(2) of the Act to the Commissioner, together with all due but unpaid excise taxes.

(2) The return under subregulation (1) shall be in Forms 1, 2 or 3 whichever is applicable to the excise manufacturer, under Part II of the First Schedule.

Surety deemed a principal debtor

85.(1) Without prejudice to any rights of a surety under any bond or other security required by the custom legislations against the person for whom he or she is surety, a surety shall be deemed a principal debtor and not merely a surety.

(2) Subject to subregulation (1) a surety shall not be discharged nor shall his or her liability be affected by any time given for payment, or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he or she had been a principal debtor.

(3) The Commissioner may, if he or she thinks fit, require a new bond or other security to be executed, whenever any person bound under a bond or other security required by the custom legislations, pays the whole or any part of the sum for which he or she is bound or, being a surety —

- (a) becomes bankrupt or enters into any arrangement or composition with or for the benefit of his or her creditors; or
- (b) departs from Seychelles without leaving sufficient property therein to satisfy the whole amount for which he or she is bound; or

for any other reason, is in the opinion of the Commissioner, unable to or likely to be unable to satisfy the bond or other security if called upon.

Destruction of warehoused goods

86.(1) The owner of any warehoused goods or any other person having control of any warehoused goods, intending to destroy such goods in accordance with this regulation, shall submit a written statement of his or her reasons thereof to the proper officer.

(2) The proper officer shall appoint an officer to investigate and witness the destruction of the goods.

(3) The officer appointed under subregulation (2) shall sign a certificate of destruction and the certificate together with a voucher in the Bill of Entry shall be authority for the goods to be written off.

Deficiencies in warehoused goods: general

87.(1) Tax shall be paid on deficiencies in warehoused goods other than wet goods in bulk or motor spirit in bulk and shall be brought to account by a Bill of Entry according to the nature of the tax.

(2) A copy of the form on which tax has been brought to account shall be the authority for writing off such deficiencies in the warehouse register kept by the manufacturer.

PART XI - OFFENCES AND PENALTIES

Failure to provide required information before commencing manufacture of products

88.(1) A manufacturer who manufactures excisable products in

contravention of regulation 9 (5) commits an offence and is liable on conviction to a fine of level 2 on the standard scale.

(2) If any manufacturer neglect or refuse to comply with any requirement under regulation 9, or untruthfully or evasively answer any question put to him or her regulation 9, commits an offence and is liable on conviction to a fine of level 3 on the standard scale or to imprisonment not exceeding 1 years, or to both.

Failure to store tobacco refuse in the registered production centre

89. Any manufacturer who stores, causes or permits to be stored any stalks, refuse, clippings or waste otherwise than as provided in regulation 25 (1), commits an offence and is liable on conviction to a fine of level 3 on the standard scale or to imprisonment not exceeding 1 years, or to both.

False alcoholic strength specified on container of beer or cider

90. A manufacturer of beer or cider in whose registered production centre is found, and which beer is packed for sale in the common excise area and is of an alcoholic strength by volume of higher than the strength registered and specified on the container concerned in accordance with regulation 30 commits an offence and the goods in respect of which such offence was committed shall be liable to forfeiture to the Government.

Failure not to consume alcohol products in registered production centre

91. A person who contravenes regulation 33 commits an offence and is liable on conviction to a fine of level 3 on the standard scale or to imprisonment not exceeding 1 years, or to both.

Tempering or damaging pipes, cocks, locks etc.

92. If on a registered production centre a person breaks, tampers with or damages any of the articles specified under regulation 44(1) or any lock or seal affixed by an officer, he or she shall be guilty of an offence and liable to a fine of level 5 on the standard scale or to imprisonment for a term not exceeding 6 months or to both.

Failure to provide wine store in the registered production centre

93. Any person who contravenes regulations 54 and 56 (1) or (3) commits an offence and is liable on conviction to a fine of level 4..... on the standard scale or to imprisonment not exceeding 1..... years, or to both.

Unauthorised use, addition, mix or keeping of worts, wash, low-wines, etc.

94. Any person who contravenes regulation 59 commits an offence and is liable on conviction to a fine of level 4.... on the standard scale or to imprisonment not exceeding 2.....years, or to both.

Failure to keep spirits, worts etc.. in authorised places

95. A person who contravenes regulation 66 commits an offence and is liable on conviction to a fine of level 4... on the standard scale or to imprisonment not exceeding 2.... years, or to both.

FIRST SCHEDULE

PART I

FORMS

FORM 1

Registration of Excise Manufacturer

SRC-EX 001

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles I Phone: 4293737 I Fax: 4225565 I E-mail : excise@src.gov.sc

REGISTRATION OF AN EXCISE MANUFACTURER

1. NAME OF BUSINESS OWNER (FOR NEW APPLICANT)

2. TRADING NAME

3. POSTAL ADDRESS OF THE BUSINESS

4. BUSINESS ADDRESS

Business Telephone Number

Mobile

Office Number

FAX

Email

5. STRUCTURE OF BUSINESS (Tick in the appropriate box)

Company

Partnership

Individual

Others, please specify

Taxpayer Identification Number

Business Registration Number

6. Was the applicant previously a holder of a registration certificate which was cancelled

Yes

No

7. Have you at any time within the past ten years been convicted of any offence involving fraud or dishonesty

Yes

No

8. Has the premises in respect of which this application is being made been previously occupied by a holder whose registration certificate was cancelled				Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. EMPLOYEES					
Number of administrative staff		<input type="text"/>	Number of operational staff		<input type="text"/>
Number of support staff		<input type="text"/>	Total Number of staff		<input type="text"/>
Contact one: Full Name and Position held:			Contact Two: Full Name and Position held:		
Authorized contact for information about:	Application	<input type="text"/>	Authorized contact for	Application	<input type="text"/>
	Business operations after registration	<input type="text"/>		Business operation after registration	<input type="text"/>
Business Phone Number:		<input type="text"/>	Business Phone Number		<input type="text"/>
Mobile:		<input type="text"/>	Mobile		<input type="text"/>
Email:		<input type="text"/>	Email		<input type="text"/>

Section B

REGISTRATION OF PRODUCT

11. PRODUCT TO BE MANUFACTURED					
Wine	<input type="text"/>	Beer/Stout	<input type="text"/>	Spirits (including Alcopop and liquor)	<input type="text"/>
Tobacco	<input type="text"/>	CIDER	<input type="text"/>	Other fermented beverages	<input type="text"/>
12. PROVIDE STATEMENT OF ACCOUNT SHOWING YOUR PRESENT TRADING POSITION					
Proposed commencement date		<input type="text"/>			
Overview of production process		<input type="text"/>			
13. PROJECTED PRODUCT AND THE QUANTITY EXPECTED TO BE MANUFACTURED DURING THE 12 MONTHS PERIOD					
Beer	<i>(Litres)</i>	Potential Excise Tax	<input type="text"/>		
Spirits	<i>(Litres)</i>	Potential Excise Tax	<input type="text"/>		
Wine	<i>(Litres)</i>	Potential Excise Tax	<input type="text"/>		
Tobacco	<i>(sticks)</i>	Potential Excise Tax	<input type="text"/>		
Cider	<i>(Litres)</i>	Potential Excise Tax	<input type="text"/>		
Other fermented beverages	<i>(Litres)</i>	Potential Excise Tax	<input type="text"/>		
11. NAME OF SURETY					
14. EXPECTED YIELD PER PRODUCT PER MONTH					

REGISTRATION OF PRODUCTION CENTRE
Entry of Premises, Places and Rooms

15. PROVIDE FULL DETAIL OF THE BUILDING/PREMISES

Attach supporting photographs/ drawing or sketch-plan of the factory premises, showing the registered production centre, with reference being made to the distinguishing mark of each place or room or the purpose of each place or room. Where machinery is available, this has to be supported by colour photographs.

16. PROVIDE PLOT/PARCEL NUMBER

17. PROVIDE FULL DETAILS OF SECURITY AT THE PREMISES (Attach supporting photographs of all security measures.)

18 DESCRIBE YOUR RECORDS KEEPING SYSTEM (RAW MATERIALS, PRODUCTION AND WAREHOUSING)

APPLICATION SIGN BY:

Name	Date / /	Sign
------	----------------------------	------

FORM 2

Registered Production Centre

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles I Phone: 4293737 I Fax: 4225565 I E-mail : excise@src.gov.sc

REGISTRATION OF AN EXCISE MANUFACTURER
Fixed Receptacle Form
(Registration of Production Centre)
Annexure A

TYPE OF RECEPTACLE	NUMBER	CAPACITY	HOW GAUGED	WHERE SITUATE, ROOM NUMBER	FOR WHAT PURPOSE	OFFICIAL USE

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

REGISTRATION OF AN EXCISE MANUFACTURER
Factory Plan, Machines, Utensils and Stills form
(Registration of Production centre)
Annexure B

TYPE OF PLANT, MACHINES, UTENSILS, OR STILL	REGISTERED NUMBER OR MARK	MAKER'S NAME	CAPACITY	WHERE SITUATE, ROOM NUMBER	OFFICIAL USE

1. HAS THE MEASURING EQUIPMENT USED TO DETERMINE YOUR EXCISE LIABILITY BEEN PROFESSIONALLY CALIBRATED	YES <input type="checkbox"/>	NO <input type="checkbox"/>
2. IF YES, SUBMIT CERTIFICATE OF CALIBRATION		
3. IF NO, YOU MAY NEED TO HAVE THEM CALIBRATED		
4. DO YOU OWN A STILL	YES <input type="checkbox"/>	NO <input type="checkbox"/>
5. IF YES PROVIDE DETAILS OF YOUR STILL:		
Make <input type="text"/>	Serial Number <input type="text"/>	

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

REGISTRATION OF AN EXCISE MANUFACTURER
Pipes and Cooks Form
(Registration of Production Centre)
Annexure C

DESCRIBE DISTINCTLY THE COURSE, CONSTRUCTION AND USE OF ALL FIXED PIPES IN USE OR TO BE USED, AND EVERY BRANCH THEREOF AND COOK THEREON, AND EVERY PLATE, RECEPTABLE AND UTENSIL WITH WHICH SUCH PIPE COMMUNICATES, OR ATTACH A DRAWING SHOWING THIS INFORMATION

PREMISES, PLACE OR ROOM	DISTINGUISHING MARK, NUMBER	SITUATED	PURPOSE FOR WHICH REQUIRED	OFFICIAL USE

**SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence**



P.O. Box 50, Maison Collet, Seychelles I Phone: 4293737 I Fax: 4225565 I E-mail : excise@src.gov.sc

**REGISTRATION OF AN EXCISE MANUFACTURER
Declaration Form for Annexure A, B, and C.
Annexure D**

DECLARATION

I, being

Of and duly authorized to act therein,

hereby make a declaration in terms of section 11 of the Excise Tax Act, 2009 (Act 25 of 2009) in the attached Annexure A, B, and C of the premises, places, room, factory plant, machines, utensils, stills, fixed receptacles, pipes and cocks, which are in use or are to be used in the course of the business for which the premises are registered.

I certify the attached Annexures A, B, and C to be a true declaration of all premises, places, rooms, factory plant, machines, utensils, stills, fixed receptacles, pipes and cocks under my control of and I understand that I may not alter, move or add any factory plant, machines, utensils, stills, fixed receptacles, pipes and cocks or pipe fittings, or alter the structure of any building, house, room or place, unless I have first obtained written permission from a proper officer so to do.

Name:	Date / /	Sign:
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SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

**REGISTRATION OF AN EXCISE MANUFACTURER
OFFICIAL USE**

FOR OFFICIAL USE ONLY

I certify that I have visited and examined the rooms, stills, machines, receptacles, etc this -----
Day of -----2021, and found them to be -----

*(Officer to state if she/he found the rooms, stills, machines, receptacles etc, as described or otherwise,
and to remark on any discrepancies)*

EXCISE OFFICER	Received on <input type="text"/> day of 2021, and forwarded.
	Name of Officer <input type="text"/> Sign <input type="text"/>
Date and Stamp :	

HEAD OF DIVISION	Remarks		
	<input type="text"/>		
Name:	<input type="text"/>	Date:	<input type="text"/>
		Sign:	<input type="text"/>

COMMISSIONER OF CUSTOMS	Application Status	Approved <input type="checkbox"/>	Not Approved <input type="checkbox"/>
	<input type="text"/>		
Commissioner of Customs:	<input type="text"/>	Date:	<input type="text"/>

**FORM 3
Excise Manufacturer’s Bond**

SRC-EX 002

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

EXCISE MANUFACTURER’S BOND

Pursuant to the legislation governing the excise activities identified below, we the “Principal” and “Surety” jointly and severally bind ourselves, our heirs, executors, administrators, successors, and assigns in the amount stated below unto the Seychelles Revenue Commission as represented by the Commissioner of Customs. We the principal further acknowledge that we are required to furnish and maintain security in the amount noted.

1. Activity to be secured
2. Legislative authority: Excise Tax Act (Act 25 of 2009) Section 6.
3. Bond amount (in words and in figures)
4. Period of validity
 - (a) Continuous bond- effective date _____
 - (b) Bond for specified period – commencement date _____
termination on _____
5. Conditions

If the Principal in all respects complies with all the requirements of the said Act; then the above written bond shall be void, but otherwise shall remain in full force. In the event of any failure to comply with the above conditions, the amount specified above, or such lesser amount as the Commissioner may determine, shall immediately become due and payable to the Commissioner.

The Surety hereby renounces each and every benefits which might otherwise be available to him against the creditor and, in particular, the benefits of excursion and division, with the nature, force and effect of which the Surety acknowledges to be fully acquainted.

THE Principal or the Surety shall not be entitled to cancel their liability under this bond unless written notice of an intension to do so has been given to and acknowledge by the Commissioner at least 60 days before such cancellation.

The Commissioner shall not allow such cancellation until he is satisfied that the obligation of the Principal under the provisions of the said Act have been complied with.

Signed by the Principal

Signed by Surety

Names

Names

Signature

Signature

Designation

Designation

Official Stamp (***Principal***)

Official Stamp (***Surety***)

Witness

Witness

Proper Officer

Commissioner of Customs.....

Bond Number

FORM 4
Request for indulgence (SRC-EX 003)

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail : excise@src.gov.sc

REQUEST FOR INDUGENCE

NUMBER		
1. NAME OF PERSON OR FIRM		
2. ADDRESS		
3. NATURE OF BUSINESS		
4. REQUESTING PERMISSION		
I		
being the		of
and duly authorized to act therein hereby request permission to	(state nature of indulgence and give reasons for request)	
SIGNATURE		DATE

5. FOR OFFICIAL USE

REMARKS AND RECOMMENDATIONS

SUPERVISOR

SIGNATURE DATE

MANAGER

SIGNATURE DATE

DIRECTOR

SIGNATURE DATE

COMMISSIONER OF CUSTOMS

SIGNATURE DATE

FORM 5

Request to relocate or change warehouse/factory

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail : excise@src.gov.sc

APPLICATION TO RELOCATE OR CHANGE A WAREHOUSE/FACTORY

SECTION B			
1. CURRENT DETAILS OF WAREHOUSE			
2. REASONS FOR WAREHOUSE VARIATION			
3. DETAILS OF VARIATION			
4. TICK IN THE APPROPRIATE BOX.			
(a) Attach evidence to support your answer below Own the premises <input type="checkbox"/> Lease the premises <input type="checkbox"/>	(b) Will there be changes in your record keeping? Yes <input type="checkbox"/> No <input type="checkbox"/>	(c) Will there be changes in your plant and machinery? Yes <input type="checkbox"/> No <input type="checkbox"/>	(d) Will there be a change to your insurance related to the goods stored? Yes <input type="checkbox"/> No <input type="checkbox"/>
5. EXPLAIN THE PROPOSED SECURITY ARRANGEMENTS			
6. DETAIL THE MAXIMUM HOLDING CAPACITY OF THE PROPOSED WAREHOUSE			
7. WHAT IS THE ESTIMATED MAXIMUM TAX LIABILITY THAT CAN BE HELD IN THE PROPOSED WAREHOUSE AT ANY GIVEN TIME (Please attach a sketch plan.)			
8. DECLARATION			
I <input style="width: 100%;" type="text"/>		as the <input style="width: 100%;" type="text"/>	
of <input style="width: 100%;" type="text"/>		declare that the information given above	
is true and correct.		is true and correct.	
SIGNATURE <input style="width: 100%;" type="text"/>	DATE <input style="width: 100%;" type="text"/>		

FORM 6

Application for registration of a flavor

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

STANDARD DECLARATION OF FLAVOUR

1. NAME OF MANUFACTURER

[Blank space for manufacturer name]

2. TAXPAYER IDENTIFICATION NUMBER

[Blank space for taxpayer ID number]

3. BUSINESS TELEPHONE NUMBER

Mobil [] Office Number [] FAX []

Email []

4. DESCRIPTION OF PRODUCT

Name of Product.					
	Alcohol			Cigarettes	
	Alcoholic strength – % ABV	Sugar content (Grams/100ml)	Grams/ 200 Cigarettes		
Packaging Ullage Content	ml	ml	ml	ml	ml
Packaging per case					
H.S. Code					

5. DECLARATION BY MANUFACTURER

I [] being the manufacturer of []
at [] []

do hereby declare that the above represents a true and correct declaration of particulars of my product in accordance with the provisions of section 12 of the Excise Tax (General) Regulations. I am aware that a false declaration will result in a fine of SR25, 000.-

Name [] Designation []
Signature [] Date []

FORM 7

Application for registration of a still

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

APPLICATION FOR REGISTRATION OF A STILL

1. TRADING PARTICULAR			
Name of Applicant		Trading Name	
Physical Address		Taxpayer Identification Number	
Mobile		Office Number	
		FAX	
Email			
2. DETAILS OF STILL			
Purpose of the Still		Where still is Manufactured	
Specify materials from which still is manufactured		Type of still: Pot still/ continuous still or other	
Indicate Model	Indicate Marks	Indicate Serial Number	
Capacity of Still		Where will still be located	
3. FOR OFFICIAL USE ONLY			
Approved/ Not approved			
For Commissioner of Customs		Date	
Registration Number		Official Stamp	

FORM 8
Bond on a duty-free shop

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

BOND ON A DUTY FREE SHOP

Pursuant to the legislation governing the excise activities identified below, we the “Principal” and “Surety” jointly and severally bind ourselves, our heirs, executors, administrators, successors, and assigns in the amount stated below unto the Seychelles Revenue Commission as represented by the Commissioner of Customs. We the principal further acknowledge that we are required to furnish and maintain security in the amount specified below.

1. Activity to be secured
2. Legislative authority: Excise Tax Act, 2009 Section 14
3. Bond amount (in words and in figures)
4. Period of validity
 - (a) Continuous bond- effective date _____
 - (b) Bond for specified _____ period – commencement date _____ termination on _____
5. Conditions

If the Principal in all respects complies with all the requirements of the said Act; then the above written bond shall be void, but otherwise shall remain in full force. In the event of any failure to comply with the above conditions, the amount specified above, or such lesser amount as the Commissioner may determine, shall immediately become due and payable to the Commissioner.

The Surety hereby renounces each and every benefits which might otherwise be available to him against the creditor and, in particular, the benefits of excussion and division, with the nature, force and effect of which the Surety acknowledges to be fully acquainted.

THE Principal or the Surety shall not be entitled to cancel their liability under this bond unless written notice of an intension to do so has been given to and acknowledge by the Commissioner at least 60 days before such cancellation.

The Commissioner shall not allow such cancellation until he is satisfied that the obligation of the Principal under the provisions of the said Act have been complied with.

Signed by the Principal

Names

Signature

Designation

Official Stamp (***Principal***)

Witness

Proper Officer

Signed by Surety

Names

Signature

Designation

Official Stamp (***Surety***)

Witness

Commissioner of Customs.....

FORM 9

Bond on a warehouse

SEYCHELLES REVENUE COMMISSION
Customs Division, Sunshine Building-Providence



P.O. Box 50, Maison Collet, Seychelles | Phone: 4293737 | Fax: 4225565 | E-mail: excise@src.gov.sc

BOND ON A PRIVATE WAREHOUSE

Pursuant to the legislation governing the excise activities identified below, we the “Principal” and “Surety” jointly and severally bind ourselves, our heirs, executors, administrators, successors, and assigns in the amount stated below unto the Seychelles Revenue Commission as represented by the Commissioner of Customs. We the principal further acknowledge that we are required to furnish and maintain security in the amount specified below.

1. Activity to be secured
2. Legislative authority: Customs Management Act, 2011.
3. Bond amount (in words and in figures)
4. Period of validity
 - (a) Continuous bond- effective date _____
 - (b) Bond for specified period – commencement date _____
 termination on _____
5. Conditions

If the Principal in all respects complies with all the requirements of the said Act; then the above written bond shall be void, but otherwise shall remain in full force. In the event of any failure to comply with the above conditions, the amount specified above, or such lesser amount as the Commissioner may determine, shall immediately become due and payable to the Commissioner.

The Surety hereby renounces each and every benefits which might otherwise be available to him against the creditor and, in particular, the benefits of excussion and division, with the nature, force and effect of which the Surety acknowledges to be fully acquainted.

THE Principal or the Surety shall not be entitled to cancel their liability under this bond unless written notice of an intension to do so has been given to and acknowledged by the Commissioner at least 60 days before such cancellation.

The Commissioner shall not allow such cancellation until he is satisfied that the obligation of the Principal under the provisions of the said Act have been complied with.

Signed by the Principal

Names

Signature

Designation

Stamp(***Principal***)

Witness

Proper Officer

Signed by Surety

Names

Signature

Designation Official

Official Stamp (***Surety***)

Witness

Commissioner of Customs.....

STOCKS OF RAW MATERIALS ON HAND AT THE END OF THE MONTH		
Description of Raw Materials	Ethanol	Others
Balance Carried Down		

PART B: FINISHED GOODS				
OPENING STOCK AT THE BEGINNING OF THE MONTH				
Date of Production	Type of Beverages	Number of Cases, Barrels, etc	Size of Containers	Quantity

PART C					
DETAILS OF PRODUCTION					
Date of Production	Type of Beverages	Number of Cases, Barrels, etc	Size of Containers	Total litre Produced	Wastage in litre
Total					

PART E				
REMOVAL OF FINISHED PRODUCTS FROM WAREHOUSE				
Details	Rum	Vodka	Liqueur	Alcopop
Home use				
Transfer to another warehouse				
Duty-Free Shop				
Ships stores				
In-flight Catering				
Diplomatic Privileges				
Export				
Staff sales				
Donations/Promotions				
Destruction				
Losses Allowable				
Losses not allowable				

CLOSING STOCK AT THE END OF THE MONTH			
Type of beverages	Number of Cases, Barrels, etc	Size of containers	Quantity

DECLARATION	
Acceptance of Conditions	
I, <input type="text"/>	(name in block capitals)
am	<input type="text"/>
authorised to act for and on behalf of	<input type="text"/>
and I confirm that the above statements represent a true and correct position of the goods and products Located at	<input type="text"/>
	<input type="text"/>
	on
I understand that it is an offence to tender a false declaration and this may result in prosecution and/or withdrawal of the certificate of registration.	
SIGNATURE	<input type="text"/>

STOCKS OF RAW MATERIALS ON HAND AT THE END OF THE MONTH			
Description of Raw Materials			
Balance Carried Down (KG)			

PART C: FINISHED GOODS				
OPENING STOCK AT THE BEGINNING OF THE MONTH				
Bill of Entry or Date of production	Type of Beverages	Number of Cases, Barrels, Kegs, etc	Size of Containers	Quantity (ltr)
Total				

PART D					
DETAILS OF PRODUCTION					
Date of Production	Type of Beverages	Number of Cases, Barrels, etc	Size of Containers	Total litre Produced	Wastage in litre
Total					

PART E					
REMOVAL OF FINISHED GOODS FROM EXCISE WAREHOUSE (ltr)					
Type of Beverages					
Home use (Local Market)					
Transfer to another warehouse					
Duty-Free Shop					
Ships stores					
In-flight Catering					
Diplomatic Privileges					
Export					
Staff sales					
Donations/Promotions					
Destruction					
Losses Allowable					
Losses not allowable					

CLOSING STOCK AT THE END OF THE MONTH

Bill of Entry or Date of production	Type of beverages	Number of Cases, Barrels, Kegs, Can, etc	Size of containers	Quantity (L)

DECLARATION

Acceptance of Conditions

I, [redacted] (name in block capitals) am [redacted]

authorised to act for and on behalf of

and I confirm that the above statements represent a true and correct position of the goods and products Located at [redacted]

on [redacted]

I understand that it is an offence to tender a false declaration and this may result in prosecution and/or withdrawal of the certificate of registration.

SIGNATURE [redacted]

STOCKS OF RAW MATERIALS ON HAND AT THE END OF THE MONTH		
Description of Raw Materials	Tobacco	Others
Balance Carried Down (kg)		

PART B: FINISHED GOODS				
OPENING STOCK AT THE BEGINNING OF THE MONTH				
Date of Production	Tobacco Product Name	Number of sticks	Size and type of Packet	Quantity of packets

PART C				
DETAILS OF PRODUCTION				
Date of Production	Tobacco Product Name	Number of Sticks	Size and type of Packet	Wastage in KG
Total				

PART D	
DISPOSAL	
Details	Quantity (sticks)
Home use	
Transfer to another warehouse	
Duty-Free Shop	
Ships stores	
In-flight Catering	
Diplomatic Privileges	
Export	
Staff sales	
Donations/Promotions	
Destruction	
Losses Allowable	
Losses not allowable	

CLOSING STOCK AT THE END OF THE MONTH			
Tobacco Product Name	Number of sticks	Size and type of packets	Quantity (packets)

DECLARATION
Acceptance of Conditions

I, (name in block capitals) am authorized to act for and on behalf of and I confirm that the above statements represent a true and correct position of the goods and products Located at on

I understand that it is an offence to tender a false declaration and this may result in prosecution and/or withdrawal of the certificate of registration.

SIGNATURE

SECOND SCHEDULE**PART I****Maximum allowances for deficiencies in ale, beer, stout and cider in wood**

	Period in warehouse	Allowance
(i)	Less than 2 months	Nil
(ii)	Not less than 2 months and not more than 3 months	1%
(iii)	More than 3 months and not more than 6 months	2%
(iv)	More than 6 months and not more than 9 months	3%
(v)	More than 9 months and not more than 12 months	4%
(vi)	More than 12 months	5%

PART II**Maximum allowances for losses of wet goods in a warehouse**

	Operation	Maximum Allowance Loss
(i)	Racking	1%
(ii)	Bottling	2%
(iii)	Blending	1%
(iv)	Mixing	1%
(v)	Fining	1%
(vi)	Bending and bottling	2%
(vii)	Mixing and bottling	2%
(viii)	Racking and bottling	2%

PART III**Maximum allowances for deficiencies in spirits in wood**

	Period in warehouse	Allowances	
		In casks of under 365 litres content	In casks of 365 litres content and over
(i)	Not more than 6 months	7%	5%
(ii)	More than 6 months and not more than 12 months	10%	8%
(iii)	More than 12 months and not more than 2 years	13%	13%
(iv)	More than 2 years and not more than 3 years	16%	16%
(v)	More than 3 years and not more than 4 years	19%	19%
(vi)	More than 4 years	22%	20%

PART IV**Maximum allowances for deficiencies in wine in wood**

	Period in warehouse	Allowance		
		In casks of less than under 135 litres content	In casks of not less than 135 litres and less than 320 litres	In casks of 320 litres content and over
(i)	Less than 6 months	Nil	Nil	Nil
(ii)	More than 6 months and less than 1 year	2%	1.5%	1%
(iii)	More than 1 year and less than 2 years	4%	3%	2%
(iv)	More than 2 years and less than 3 years	6%	4.5%	3%

MADE this 29th day of December, 2023.

**NAADIR HASSAN
MINISTER OF FINANCE,
NATIONAL PLANNING AND TRADE**
