

S.I. 39 of 2004

TRADES TAX ACT

(Cap 240)

Trades Tax (Imports) Regulations, 2004

In the exercise of the powers conferred by section 11 of the Trades Tax Act, the President acting as the Minister responsible for Finance hereby makes the following Regulations –

1. These Regulations may be cited as the Trades Tax (Imports) Regulations, 2004. Citation

2. In these Regulations – Interpretation

“prohibited goods” means goods the importation of which is for the time being prohibited by law;

“restricted goods” means goods which are permitted to be imported by any person with the prior approval given under [these Regulations and any other law](#).

3. The following goods shall be treated as prohibited goods - Prohibited goods

Arms and Ammunition	<ol style="list-style-type: none">i) every shell, cartridge case, bomb, hand grenade, or projectile, whether containing any explosive or gas or chemical or not and whether intended to be discharged from or by any gun or other propelling or releasing instrument or mechanism or not, except hand grenades which can be used only for the purpose of extinguishing fires:ii) every part of any such shell, cartridge case, bomb, hand grenade or projectile, whether such shell cartridge case, bomb, hand grenade or projectile may have been completely formed at any time or not;iii) every fuse, percussion cap, or priming cap, which could be used for the purpose of exploding any shell, bomb, hand grenade or other projectile;iv) every bullet or cartridge clipv) an explosive when enclosed in any case or contrivance, or otherwise adapted or prepared so as to form a cartridge, charge or complete round of small arms, cannon or projectile, or
----------------------------	--

	<p>contrivance other than a firework which can be used either singly or in suitable combinations, as, or in connection with, a missile;</p> <p>vi) everything which may be declared by regulations to be ammunition, but does not include anything declared by regulations not to be ammunition</p>
Species listed under the Convention on International Trade in Endangered Species	Specimens of species listed under the Convention on International Trade in Endangered Species which prohibits trade in endangered species, such as ivory, tortoise shell
Montreal Protocol	Chlorofluorocarbon (CFC) products banned under the Montreal Protocol Fluorine bromine, carbon tetrachloride
Radioactive Substances	<p>Apparatus, appliances and instruments incorporating radioactive units, or units containing radioactive material. X-ray machines or any other machine or apparatus capable of providing radioactivity radio isotopes, luminous inks and paint, radioactive waste, any radioactive material or article contaminated or affected by either or both of the following, that is to say – (i) absorption, admixture or adhesion of radio-active material or radioactive waste; and (ii) the emission of neutrons or ionizing radiations, so as to become radioactive or to possess radioactivity.</p> <p>These goods shall be handled, transported, packed, protected, stored or disposed of in accordance with any specified conditions or restrictions imposed by the Comptroller after consultation with the Medical Officer of Health and the Commissioner of Police</p>
Illicit Drugs	<p>Means:- Raw opium, cocoa leaves, cannabis, cannabis resin and all preparations of which resins obtained from cannabis from the base. “raw opium” means the spontaneously coagulated juice obtained from the capsules of the <i>Papaver somniferum</i> L. which has only been submitted to the necessary manipulations for packing and transport, whatsoever its content of morphine. “Cocoa leaves” means the leave of the <i>Erythoxylon Coca Lamarck</i> and the <i>Erythoxylon novo-granatense</i> (Morris) Hieronymus and their varieties, and the leave or other species of this genus from which it may be found possible to extract cocaine either directly or by chemical transportation.</p>

	<p>“cannabis” means the flowering or fruiting tops (including the leaves) of any plant of the genus; “cannabis from which the resin has not been totally extracted, by whatever name they may be designated:</p> <p>“Cannabis resin” means the separated resin, whether crude or purified, obtained from any plant of the genus ‘Cannabis’</p>
Toxic Chemicals	<p>including asbestos, and Chemicals and Pesticides containing Organochlorine banned under the Stockholm Convention, including Aldrin, Toxaphene, DDT, Chlordane, Dieldrin, Endrine, HCB, Heptachlor, Mirex, PCB, Hexachlorobenzene and DDT</p>
Offensive weapons	<p>Tear Gas, stun guns, mace, loaded sticks, whips, bows and arrows, knuckle dusters, cutlasses, daggers, double edged knives, bayonets, swords and other similar lethal weapons</p>
Counterfeit Currencies	
Pornographic or indecent material(s)	<p>Includes indecent or obscene prints ,printings , books, cards, lithographic, or other engravings or any other indecent or obscene articles</p>
Car bodies	<p>For vehicles of heading 87.03</p>
Left hand Drive vehicles	
Waste and/or waste product	
Warship of all kinds	

4. The following goods shall be imported only under and in accordance with the permission granted by the appropriate authority: -**Ministry of Environment & Natural Resources**

Regulated
imports

Description of goods	Hs Code
Plant and plant products	0601.1000 - 0604.9900
Animals and animal by-products not treated	0101.1100 - 0106.0000 0407.0000 – 0407.1000 0408.1900 0408.2900 0410.0000 0501.0000 0504.000 – 0506.9000 0508.0000-0511.9900
Meat and edible meat offal, fresh, frozen or chilled	0201.1000 - 0209.0000
Fish and crustaceans, mollusc and other aquatic invertebrates, fresh, frozen or chilled	0301.1000 - 0304.9000 0306.1100 – 0307.9900
Edible fruits	0801.1000 – 0801.2000 0801.3000 0802.1000 0802.2000 – 0802.3000 0802.4000 0802.5000 0802.9000 0803.0000 0804.1000 0804.2000 0804.3000-0805.9000 0806.1000 0807.1000 - 0810.9000
Edible vegetables	0701.0000 - 0709.9000 0714.1000 – 0714.9000
Growing media and compost	3101.0000 - 3105.9000

Department of Finance

Mineral fuels, mineral oils and products of their distillation	2710.1100 – 2711.2900
Alcoholic beverages	2203.1000 - 2208.9090
Tobacco	2401.1000 - 2403.9900

Land Transport Division

Vehicle and chassis.	8426.1100 – 8427.9000 8429.1100 – 8430.6900 8701.1000 – 8706.000 8707.2000 8707.3000-8707.9000 8708.9410 8708.9420 8711.1000 - 8711.9000 8716.1000 – 8716.4000 8716.8900
----------------------	---

Internal Affairs, Commissioner of Police

Pyrotechnic products and Blasting explosives	3601.0000 – 3604.9000 3606.1000 - 3606.9000
Swords, cutlasses, bayonets and similar arms	9307.0000

Ministry of Health

Pharmaceutical and Veterinary products	3001.1000 – 3006.4000 3006.6000
Dangerous Chemicals and Precursor Chemicals	2801.2000 2802.0000 – 2814.2000 2815.2000 – 2821.1000 2822.0000 – 2836.2000 2836.4000 – 2843.9000 2845.1000 – 2903.1300 2903.1500 – 2903.6100 2903.6900-2914.1900 2914.2200 –2918.1300 2918.1500 – 2936.2100 2936.2800 - 2939.9000 2941.1000 - 2942.0000 3808.1000 - 3803.3000 3808.9000

Department of Information Technology

Radio communication equipment, including	8525.1090
1. Satellite dishes (person/commercial) - receive only;	8526.1000
2. VSAT (very small aperture terminal) - transmit and receive;	8527.4000
3. Walkie Talkie/Land Mobile (hand held or fixed);	
4. Satellite mobile equipment - IRIDIUM, GLOBALSTAR, THURAYA, INMARSAT etc.;	
5. Amateur Radio;	
6. Fixed Broadband Wireless Access, except for the following European standards from the European Technical Standards Institute	

<p>(ETSI):</p> <ul style="list-style-type: none"> ▪ 2.4 GHz* ▪ EN 300 – 328 ▪ Maximum EIRP 100mW or 20 dBm ▪ 5.7 GHz* ▪ EN 300 – 440 ▪ Maximum EIRP 25mW or 14 dBm <p>* No external antennas permitted.</p> <p>7. Police radar detector;</p> <p>8. Aeronautical radios (hand held and fixed);</p> <p>9. Radio broadcasting (transmission) equipment (AM, FM, TV etc);</p> <p>10. Equipment for fixed services;</p> <p>Citizen Band (CB) radios.</p>	
---	--

Seychelles Bureau of Standard

Glass windows and glass doors	7016.9000
-------------------------------	-----------

Seychelles Civil Aviation Authority

Aircrafts	8801.1000 - 8802.5000
-----------	-----------------------

- | | |
|--|------------------------------------|
| <p>5. Notwithstanding the foregoing regulations, where a permit, certificate or authorisation is issued under any law by the competent authority under that law for the importation of goods to which these Regulations apply, then, that permit, certificate or authorisation shall be deemed to be an import permit issued under the Trades Tax Act in respect of prescribed goods.</p> | <p>Permission under other laws</p> |
|--|------------------------------------|