

Customs Management Act, 2013

Customs Management (Amendment) Regulations, 2013

In exercise of the power conferred by section 270 of the Customs Management Act, the Minister of Finance hereby makes the following Regulations.

1. These Regulations may be cited as the Customs Management (Amendment) Regulations, 2013 and shall be deemed to have come into operation on 1st November, 2013.
2. Fuel purchased by the following entities meeting the stated criteria shall benefit from the following concessions:-

Citation

Service Provider	Criteria to be met	Trades Tax
Licensed Accommodation island Resort Hotel Operator <i>Fuel for the purpose of:-</i> <ul style="list-style-type: none">• Electricity generation,• Shipping of goods and materials,• Ferrying of staffs and clients to islands (where applicable)	<ol style="list-style-type: none">1. The licensed Accommodation/island resort must be in a location where it cannot be adequately supplied with electricity from PUC2. Fuel shall be used solely for the generation of electricity for consumption by the licensed accommodation.3. A sealed Energy Meter shall be installed and data on specific fuel consumption shall be kept <p>Fuel must be purchased directly from SEPEC and paid in a convertible Foreign Currency</p>	0% Trades Tax
Hire craft operator <i>Fuel for the purpose of commercial charters</i>	<ol style="list-style-type: none">1. Receipts, proof of charters from a log book or other information as may be required by the Customs Division shall be required by the licensee.2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.	0% Trades Tax
Dive Centre/Dive Operator <i>Fuel for the purpose of ferrying of equipments, staffs and clients for diving purposes.</i>	<ol style="list-style-type: none">1. Receipts, proof of dives from a log book or other information as may be required by the Customs Division shall be required by the licensee.2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.	0% Trades Tax
Tour Operator (for licensed motor boats)	<ol style="list-style-type: none">1. Receipts, proof of excursions from a log book or other information as may be required by the Customs Division shall be	0% Trades Tax

<i>Fuel for the purpose of ferrying of equipments, staffs and clients for commercial tour operating purposes</i>	required by the licensee. 2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.	
Cruise Ship Operator (permanent & temporary) <i>Fuel for the purpose of ferrying of equipments, staffs and clients</i>	SEPEC Rate	0% Trades Tax
Ferry Services (Cargo) Operator	Ferry engaged in transporting goods for permitted development on islands. Refund will be used on receipts certified by the developer and the Project manager.	0% Trades Tax
Helicopter Service Operator <i>Fuel to be used by helicopters for commercial purposes only</i>	1. Receipts, proof of excursions from a log book or other information as may be required by the Customs Division shall be required by the licensee. 2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.	50% Trades Tax
Yacht/Liveaboard Operator (temporary & permanent) <i>Fuel for the purpose of ferrying of equipments, staffs and clients for commercial purposes</i>	1. Receipts, proof of excursions from a log book or other information as may be required by the Customs Division shall be required by the licensee. 2. Concessions shall be on a refund basis upon production of the documents specified in item 1 above.	0% Trades Tax
Boat owners <i>Means a person or company owning one or more fishing boats and undertaking commercial fishing activities</i>	1. Boat using fuel (benzene and diesel) for the sole purpose of commercial fishing activities are entitled to S.F.A concessions - the Rs 4 refund per liters of fuel. 2. A valid boat license and certificate of registration issued by SFA and the submission of a log book or receipts and claims book, detailing the fishing activities and any other information as may be required by SFA shall be required by the licensee. 3. Concessions shall be on a refund basis upon production of the documents specified in item 2 above.	0% Trades Tax

3. The exemption applies to fuel purchased exclusively for the purpose of discharging the services described in Regulation 2.

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4. All requests for exemption under these regulations shall be endorsed by an authorized officer of the Ministry responsible for Finance.

Made this ____ day of September, 2013

Pierre Laporte

Minister of Finance, Trade and Investment