

## S.I. 8 of 2014

## CUSTOMS MANAGEMENT ACT, 2011

(Act 22 of 2011)

**Customs Management (Origin of Goods)  
Regulations, 2013**

In exercise of the powers conferred by section 270 read with section 41 of the Customs Management Act 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations—

1. These regulations may be cited as the Customs Management (Origin of Goods) Regulations, 2013 and shall come into operation on 1st January, 2014.

Citation and  
commencement

2. The World Trade Organisation (WTO) Agreement on Rules of Origin, annexed to the General Agreement on Tariffs and Trade, 1994, shall govern the interpretation of these Regulations on non-preferential origin of goods.

Interpretation

3. Non-preferential origin of goods is established for the purposes of—

Application of  
non -  
preferential  
Rules of Origin

(a) applying the Customs Tariff of Seychelles with the exception of—

(i) the preferential tariff measures contained in agreements which Seychelles has concluded with certain countries or groups of countries and which provide for the granting of preferential tariff treatment; and

(ii) preferential tariff measures adopted unilaterally or bilaterally by the

Seychelles in respect of certain countries  
or territories

- (b) application of measures other than tariff measures established by provisions governing specific fields relating to trade in goods; and
- (c) the preparation and issuance of certificates of origin.

Goods wholly  
produced or  
obtained in a  
country

4.(1) Goods wholly obtained in Seychelles or in the territory of Seychelles shall be regarded as having Seychelles's origin or origin of the territory of Seychelles.

(2) Goods wholly obtained in Seychelles or in the territory of Seychelles are —

- (a) mineral products extracted within Seychelles;
- (b) vegetable products harvested within Seychelles;
- (c) live animals born and raised within Seychelles;
- (d) products obtained from live animals raised within Seychelles or the territory of Seychelles;
- (e) products obtained by hunting or fishing conducted within Seychelles;
- (f) products of sea-fishing and other products taken from the sea outside Seychelles's territorial waters by vessels registered or recorded in Seychelles and flying the Seychelles flag;

- (g) goods obtained or produced on board factory ships from the products referred to in subparagraph (f) originating in Seychelles, provided that such factory ships are registered or recorded in Seychelles and fly the Seychelles flag;
- (h) products taken from the seabed or subsoil beneath the seabed outside the territorial waters of Seychelles provided that Seychelles has exclusive rights to exploit that seabed or subsoil;
- (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected within the territory of Seychelles and are fit only for the recovery of raw materials; and
- (j) goods which are produced, within the territory of Seychelles, exclusively from goods referred to in sub-paragraphs (a) to (i) or from their derivatives, at any stage of production.

(3) For the purposes of these Regulations, the expressions "territory" or "Seychelles" shall cover Seychelles' territorial land, sea and inland waters.

5.(1) Where more than one country is involved in the production of goods, such goods shall be deemed to originate in the country where they underwent their last, substantial, economically justified processing or working in an undertaking equipped for that purpose and resulting in the manufacture of a new product or representing an important stage of manufacture.

Origin of goods  
produced in  
more than one  
country

(2) Where any processing or working in respect of which it is established, or in respect of which the facts as



ascertained justify the presumption that its sole object was to circumvent the provisions applicable in Seychelles to goods from specific countries, the goods thus produced shall not be conferred the origin of the country where it is carried out within the meaning of sub regulation (1).

Proof of  
origin

6.(1) Any claim that the goods shall be accepted as originating from Seychelles in accordance with the provisions of these Regulations, shall be supported by a certificate or an invoice, as the case may be, as proof of origin of the goods in question.

(2) The certificate as proof of origin shall be authenticated by the Assistant Commissioner of Customs.

(3) The Assistant Commissioner of Customs shall prescribe the relevant requirements and documentation in accordance with the provisions of sub regulation (1).

(4) Where proof of origin of goods is provided pursuant to sub regulation (1), the Assistant Commissioner of Customs may, if considered appropriate, require additional evidence to ensure that the indication of origin complies with the rules.

Application  
of  
preferential  
rules of  
origin

7.(1) Preferential measures established in the framework of international trade by preferential arrangements, whether reciprocally or unilaterally, shall be governed by the respective rules concerning the origin of goods and the administrative cooperation.

(2) Preferential rules of origin shall establish the rules governing acquisition of origin which goods shall fulfill in order to benefit from the measures referred to in regulation 3 (a) (i) or (ii).

(3) The rules shall —

- (a) in the case of goods benefiting from preferential tariff measures contained in regulation 3(a) (i), be laid down in those agreements; and
- (b) in the case of goods benefiting from preferential tariff measures contained in regulation 3(a) (ii), be those adopted in such agreements.

**MADE this 15th day of January, 2014.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**

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