

**S.I. 51 OF 2009****TRADES TAX ACT***(Cap 240)***Trades Tax (Imports) (Prohibited and Restricted Goods) Regulations, 2009**

In exercise of the powers conferred by section 11 of the Trades Tax Act, the Minister of Finance makes the following Regulations —

1. These Regulations may be cited as the Trades Tax (Prohibited and Restricted Goods) Regulations, 2009. Citation
  
2. In these Regulations — Interpretation

“prohibited goods” means any goods the importation of which are prohibited by a written law.

“restricted goods” means any goods the importation of which are not prohibited by a written law, subject to approval’s being given before their importation by the approval authority under these Regulations or any other written law.
  
3. The goods listed in Column 1 of Part 1 of Schedule 1 are prohibited goods. Prohibited goods
  
4. The goods listed in Column 2 of Part 2 of Schedule 1 are restricted goods. Restricted goods
  
5. The Regulations specified in Schedule 2 are repealed. Repeal

**SCHEDULE 1***Regulations 3 and 4***PART 1  
PROHIBITED GOODS**

Column 1	Column 2	Column 3
GOODS	HS CODE	DESCRIPTION OF GOODS
1. ARMS AND AMMUNITION	9301.1100 to 9301.9000	Military weapons, Artillery weapons such as guns, howitzers, mortars, rocket launchers, flame-throwers, grenade launches, torpedo tubes and similar projectors.

	9302.0000	Revolvers and Pistols
	9303.1000 to 9303.9000	Other firearms and similar devices which operates by the firing of an explosive charge (such as sporting shotguns and rifles, muzzle-loading firearms, very pistols and revolvers which are designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line throwing guns). Muzzle-loading firearms, Combination shotgun-rifles.
	9304.0000	Other arms (such as spring, air or gas guns and pistols, truncheons). Arms and ammunition include mace and knuckle dusters, excluding those of heading 93.07.
	9305.1000 to 9305.9900	Parts and accessories of headings 93.01 to 93.04.
	9306.1000 to 9306.9000	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.
<b>2. Offensive weapon</b>	9307	Scabbards and sheaths thereof; including tear gas, loaded sticks, whips, bows and arrows, daggers, double edged knives and other similar lethal weapons, and excluding swords, cutlasses, bayonets, lances, similar arms or parts thereof.
<b>3. Species listed under the Convention on International Trade in Endangered Species (CITES)</b>	0507.1000 and 0508.0000	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hoovers, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.

	9601.1000 and 9601.9000	<p>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials including articles obtained by moulding.</p> <p>Any other species listed under the CITES Convention documentation which prohibits trade in endangered species.</p>
<b>4. Radioactive Substances</b>	2844.1000 to 2844.5000	<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 (<i>Comptroller</i>) after consultation with the Medical Officer of Health and the Commissioner of Police.</p>
<b>5. Controlled Drugs</b>		Means all drugs as defined under the Misuse of Drugs Act (Cap 133).

<b>6. Toxic Chemicals</b>	<p style="text-align: center;">2524.000 6811.1000 to 6811.9000 6812.5000 to 6812.7000 and 6812.9090.</p>	<p>Chemicals and Pesticides containing Organochlorine banned under the Stockholm Convention, including Aldrin, Toxaphene, Dichloro diphenyl trichloro ethane (DDT), Chlordane, Dieldrin, Endrine, Hexachlorobenzene (HCB), Heptachlor, Mirex, Polychlorinated biphenyl (PCB),</p> <p>including asbestos; articles of Asbestos; and fabricated asbestos fibres</p>
<b>7. Counterfeit Currencies</b>		<p>Meaning any coins or bank or both and currency notes not genuine but resembling or apparently intended to resemble or pass for genuine coins or bank or both and currency notes; and includes genuine coins or bank or both and currency notes prepared or altered so as to pass for any coins or bank or both and currency notes of a higher denomination.</p>
<b>8. Pornographic or indecent material or materials</b>		<p>Includes all indecent or obscene prints, printings, books, cards, lithographic, or other engravings or any other indecent or obscene articles or both</p>
<b>9. Textiles and Garments</b>  {Jungle coloured, camouflaged or combat designed tissue}		<p>Jungle coloured, camouflaged or combat designed tissue, cotton or silk or any other fabrics and clothes including trousers, shirts, jackets, t-shirts, raincoats, blouses, skirts, blazers, gowns, tents, ghillie suits, and any other clothing of a camouflage design.</p>
<b>10. Bodies for motor vehicles</b>	<p style="text-align: center;">8707.1000</p>	<p>Bodies including cabs for motor vehicles of heading 87.03;</p>

		Bodies of motor cars and other motor vehicles principally designed for the transport of person other than those of heading 87.02, including station wagons and racing cars.
<b>11. Left hand Drive vehicles</b>		All vehicles of heading 87 with the steering wheel located on the left hand side.
<b>12. Part and accessories for motor vehicles</b>	8708.9920	Half Cut for vehicles of heading 87.02 to 87.03
<b>13. Waste or waste product or both of any kind</b>	3006.8010 to 3006.8090	Waste Pharmaceuticals
	3825.1000 to 3825.9000	Residual Products of chemical or allied industries, not elsewhere specified or included; municipal waste; sewage slugged; other waste specified in Note 6 to this Chapter
	4017.0000	Waste of hard rubber
	7802.0000	Lead waste
	7902.0000	Zinc waste
	8002.0000	Tin waste
		Waste of chapter 81 (other base metals; cermets; articles thereof) and any other waste and waste products) S.I 49 of 2009 Trades Tax (Amendment of Schedule 3) Regulations, 2009
<b>14. Warship</b>	8906.1000	Warships of all kinds
<b>15. Imitation/ Replica of</b>		Anything which has the physical appearance of being an exact

<b>Firearms, Ammunitions and Guns</b>		replica of a firearm or ammunition, or a replica gun or toy ammunition which is so realistically design so as to make it indistinguishable from a firearm or ammunition.
<b>16. Furskins, hides and skins of animals</b>	4101.2000 to 4106.9200 4301.1000 to 4304.0000	Raw hides and skins of other animals (other than furskins). Raw furskins (including heads, tails paws and other pieces or cuttings, suitable for furriers use), other than raw hides and skins of headings 41.01, 41.02 and 41.03
<b>17. CFC gas and Equipment dependent on CFC and Hydro-chloro carbon (HCFC)</b>		Gas with CFC Component, Halon Extinguishers, Methyl Bromide and Methyl Chloroform;  All Hydro-Floro carbon (HCFC) or component of HCFC or Equipment dependent on HCFC.  <b>In accordance with the Environment Protection (Ozone) Regulations, 2000. (S.I. 24 of 2000)</b>
<b>18. All palm plants</b>		All palm plants covered under the <b>Plant Protection (Aleurotrochelus Atratus) Regulations, 2007 (S.I. 17 of 2007)</b>

**PART 2**  
**RESTRICTED GOODS**

Column 1 APPROVAL AUTHORITY	Column 2 GOODS	Column 3 HS CODE	Column 4 DESCRIPTION OF GOODS
Ministry of Environment, Natural Resources and Transport	Plant and plant products	0601.1000 to 0604.9900	Live trees and other plants; roots and the like; cut flowers and ornamental foliage (including seedling vegetables, dry flowers) of kind commonly supplied by nursery gardeners or florist for planting or for ornamental use.
		Animals and animal by- products not treated	0101.1010 to 0106.9000 0407.0010 to 0407.0090 0408.1100 to 0408.9900 0410.0000 0501.0000  0502.1000 to 0504.0000  0505.1000

		0506.1000 to 0506.9000 0508.0000 to 0511.9990	<p>further worked than cleaned, disinfected or treated for preservation, powder and waste of feathers or parts of feathers.</p> <p>Bones and horn-cores unworked, defatted, simply prepared (but not cut to shape), treated with acid or degalatinised; powder and waste of these products.</p> <p>Coral and similar materials, unworked or simply prepared but not otherwise worked; shell of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut in shape, powder and waste thereof.</p> <p>Natural sponges of animal origin.</p> <p>Ambergris, castoreum, civet and musk; cantharides, bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</p> <p>Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption.</p>
	Meat and edible meat offal, fresh, frozen or chilled	0201.1000 to 0209.0000	<p>Meat and meat products of bovine animals, fresh or chilled, meat of swine fresh or chilled, meat of sheep and goats fresh or chilled, meat of horses, asses, mules or hinnies, fresh, chilled or frozen. Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnie, fresh, chilled or frozen, other meat and edible meat of the poultry of heading no.01.05 fresh, chilled or frozen and pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted in brine, dried or smoked.</p>

	Fish and crustaceans, mollusc and other aquatic invertebrates, fresh, frozen or chilled	0301.1000 to 0304.9000  0306.1100 to 0307.9990	Fish live, fresh or chilled and fish products.  Crustaceans, Molluscs whether in shell or not, live, fresh, chilled, frozen, dried, salted in brine, cooked by steaming or by boiling in water. Flour meals and pellets of aquatic invertebrates other than crustaceans fit for human consumption.
	Edible fruits	0801.1111 to 0801.3220 0802.1110 to 0802.9090 0803.0000 0804.1010 to 0804.3000 0805.9000 0806.1000 0807.1100 to 0810.9090	Edible fruit and nuts; peel of citrus fruit or melons.
	Edible vegetables	0701.1000 to 0709.9000 0714.1000 to 0714.9090	Edible vegetables and certain roots and tubers (Excluding chapter 07.10 to 07.13).  S.I 49 of 2009 Trades Tax (Amendment of Schedule 3) Regulations, 2009

	Fertilizers (Growing media and compost)	3101.0000 to 3105.9000	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.  Mineral or chemical fertilizers, nitrogenous.  Mineral or chemical fertilizers, phosphatic.  Mineral or chemical fertilizers, potassic.  Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
	Primary Forms  Plastic and other articles of plastics  Environment Protection (Prohibition of Plastic Carrier bags) Regulations, 2008 (SI 39 of 2008)	3921.1100 to 3921.9000         3923.2110 to 3923.2990	Cellular; of polymers of styrene, of polymers of vinyl chloride, of polyurethanes; of regenerated cellulose and of other plastics      Sacks and bags (including cones) of polymers of ethylene; polybags of the type used in primary industries and of other plastics.      Vest type plastic bags made of less than 30 microns
	Wood treated and untreated	4401.1000 4401.2100 to 4401.2200 4403.1000 to 4403.2000	Fuel wood  Wood in chips or particles

		4403.4100 to 4403.9900 4401.1000 to 4401.2000 4407.1000 4407.2400 to 4407.9900	Other, of tropical wood specified in subheading note 1 of chapter 44.
	Brooms consisting of twigs or other vegetables materials bound together, with or without handles	9603.1010  9603.1020	Brooms and brushes of coconut fibre  Brooms & brushes of other vegetables material (except coconut fibres)
<b>Ministry of Finance</b>	Mineral fuels, mineral oils and products of their distillations, bituminous substances; Mineral waxes	2710.1120 2710.1140 2710.1911 2710.1921 2710.1922   2711.1200 2711.1300	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.  These Include: - Aviation Spirit (Avgas), Motor spirits (gasoline, mogas, MSP); Kerosene, type jet fuel, illuminating kerosene (IK) and Fuel oil (furnace oil).  Petroleum gases and other gaseous hydrocarbons. Liquefied propane gas and Butanes gases
	Alcoholic beverages	2203.0010 to 2208.9039	Beverages and spirits

	Tobacco	2401.1000 to 2403.9900	Tobacco and manufactured tobacco substitutes
Land Transport Division	Vehicle and Chassis/Bodies.	8426.1100 to 8427.9000	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. Fork-lift trucks; other works trucks fitted with lifting or handling equipment.
	Spark-ignition reciprocating piston engine of kind used for the propulsion of vehicles of chapter 87.	8429.1100 to 8430.6900	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. Other moving, grading, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow blowers.
	Compression-ignition internal combustion piston engine (diesel or semi diesel engines) of kind used for the propulsion of vehicles of chapter 87.	8701.1000 to 8705.9000	Vehicles other than railway or tramway rolling stock and parts and accessories thereof
		8706.0000	Chassis fitted with engines, for the motor vehicle of heading Nos 87.01 to 87.05.
		8707.9010 to 8707.9090	Bodies (including cabs for tractor and vehicles of headings 87.04)
	Bodies (including cabs), for motor vehicles of heading 87.01, 87.02, 87.04 and 87.05.	8708.9910	Other
		8708.9930	Bodies -- Nose cuts, front cuts, rear cuts and quarter panels of vehicles of headings no.87.02 to 87.04.
			Chassis with no engine and others.

		8711.1000 to 8711.9000	Motor cycle (including mopeds) and cycles fitted with auxiliary motor, with or without side-cars; side cars.
		8716.1000 to 8716.4000	Trailers and semi-trailers  Others
		8716.8090	Reciprocating piston engines of kind used for the propulsion of vehicles of chapter 87.
		8407.3100 to 8407.9000	Of cylinder capacity not exceeding 50cc; exceeding 50cc but not exceeding 250cc; exceeding 250cc but not exceeding 1,000cc; exceeding 1,000cc and other engines
		8408.2000	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of a kind used for the propulsion of vehicles of chapter 87
		8408.9000	Other engines diesel or semi-diesel
<b>Internal Affairs, Commissioner of Police</b>	Pyrotechnic products and Blasting explosives	3601.0000 to 3604.9090 3606.1000 to 3606.9000	Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations (excluding matches).
	Sword, cutlasses, bayonets and similar arms	9307.0000	Swords, cutlasses, bayonets, lances, similar arms, parts thereof, scabbards, and sheaths thereof.  Excluding scabbards and sheaths therefor.

Ministry of Health and Social Development	Pharmaceutical and Veterinary products	3001.1000 to 3006.4000  3006.6000	Pharmaceutical products (example gland and organs, human blood; animal blood), and parts of medicaments.  Chemical contraceptive preparation based on hormones on other products of heading 29.37 or on spermicides.  Dental cements
	Dangerous Chemicals and Precursor Chemicals	2801.2000  2802.0000 to 2843.9000  2845.1000 to 2851.0000  2901.1000 to 2942.0000  3808.1000 to 3808.3000  3808.9000	Iodine  Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals or radioactive elements or of isotopes.  Miscellaneous chemical products; Excluding heading 28.44  Organic Chemicals  Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in the forms or packing for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)  Gaseous or volatile fumigants including Aluminium phosphide, Chloropicrin, 1,2-Dibromoethane  1,3-Dichloropropene, Ethylene dichloride, Ethylene oxide, Formaldehyde, Hydrogen cyanide, Magnesium phosphide, Phosphine, Sulfuryl fluoride

<b>Department of Information and Technology</b>	Radio communication equipment including VSAT	8525.1090  8526.1000 8529.1010 to 8529.1040	Other transmission apparatus of the following specification:-  Walkie Talkie/Land Mobile (hand held or fixed);  Satellite mobile equipment - IRIDIUM, GLOBALSTAR, THURAYA, INMARSAT etc.;  Amateur Radio;  Fixed Broadband Wireless Access, except for the following European standards from the European Technical Standards Institute (ETSI): <ul style="list-style-type: none"> <li>▪ 2.4 GHz*</li> <li>▪ EN 300 – 328</li> <li>▪ Maximum EIRP 100mW or 20 dBm</li> <li>▪ 5.7 GHz*</li> <li>▪ EN 300 – 440</li> <li>▪ Maximum EIRP 25mW or 14 dBm</li> </ul>
			* No external antennas permitted. Satellite dishes (person/commercial) - receive only; VSAT (very small aperture terminal) - transmit and receive; Police radar detector; Aeronautical radios (hand held and fixed); Radio broadcasting (transmission) equipment (AM, FM, TV etc); Equipment for fixed services; Citizen Band (CB) radios.
<b>Seychelles Bureau of Standard</b>	Glass and Glassware	7016.9000	Glass windows and glass doors

	Insulated wires and cables	8544.1100 to 8544.2000	Winding wire of copper and of other materials  Co-axial cable and other co-axial electric conductors
	<i>(Should be in line with British Standard 604 as defined by Seychelles Bureau of Standards)</i>	8544.4100 to 8544.6000	Other electric conductor, for a voltage not exceeding 80V  Other electric conductor, for a voltage exceeding 80V but not exceeding 1,000V.  Other electric conductor, for a voltage exceeding 1,000V.
<b>Ministry of National Development</b>	Prefabricated Building	9406.0000	Also known as "industrialized buildings".  These building can be designed for a variety of uses, such as:  Housing, worksite, accommodation, offices, schools, shops, sheds, garages and greenhouses, and are presented in the form of :-  <ul style="list-style-type: none"> <li>▪ Complete building, fully assemble ready for use</li> <li>• Complete buildings, unassembled</li> <li>• Incomplete building, whether or not assembled, having the essential character of prefabricated buildings.</li> </ul> Buildings presented un assembled may consist of the following:-  (walls, trusses)or cut to size(beams, joists, in particular) or in an indeterminate or random lengths for cutting on the site (sills, insulation, etc.)

Seychelles Civil Aviation Authority	Aircrafts	8801.1000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.
		to 8802.6000	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellite); and spacecraft launch vehicles
Seychelles Maritime Safety Authority	Ships and Vessels	8901.1000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boat of all kind.
		8901.3000	Refrigerated vessels, other than those of subheading 8901.20
		8901.9000	Other vessels for the transportation of goods and other vessels for the transportation of both persons and goods.
		8903.1000 to 8903.9200	Yachts and other vessels or pleasure or sports; rowing boats and canoes  <i>(The above include Inflatable, sailboats with or without auxiliary motor, motorboats, other than outboard motor-boats but exclude Kayak)</i>
		8903.9990	Other boats and vessels not elsewhere specified.

**SCHEDULE 2***Regulation 5*

1. Trades Tax (Imports) Regulations, 2004, S.I 39 of 2004.
2. Trades Tax (Imports) Regulations, 2005, S.I 60 of 2005.
3. Trades Tax (Imports) Amendment Regulations, 2006, S.I 37 of 2006.
4. Trades Tax (Imports) Amendment (No.2) Regulations, 2006 S.I 41 of 2006.
5. Trades Tax (Imports) Amendment (No.3) Regulations, 2006, S.I. 44 of 2006.

MADE this 11<sup>th</sup> day of May, 2009

**DANNY FAURE**  
**MINISTER OF FINANCE**