

This version of the International Trade Zone Act is not official and has been granted for convenience only. The Financial Services Authority does not accept any responsibility for its accuracy or entirety. For all purposes of interpreting and applying the law, the official version of the law published in the Official Gazette should be consulted.

CONSOLIDATED TO 30 JUNE 2012

LAWS OF SEYCHELLES

Act 8 of 1995

INTERNATIONAL TRADE ZONE ACT

[1st July, 1995]

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PART I - PRELIMINARY

1. This Act may be cited as the International Trade Zone Act.
2. In this Act -

"Authority" means the Authority referred to in section 5;

"concessions" means the concessions specified in the regulations;

"deal with", in relation to goods, means manufacture, assemble, grade, pack, repack, label, relabel, bulk break, tranship or sell;

"goods" includes animal, bird, fish, plant and all kinds of movable property;

"international trade zone" means an area declared as such under section 3 and such zone may be a single- enterprised zone or a zone where more than one business is carried on;

"licence" means a licence issued under this Act;

"premises" includes –

- (a) a place, whether enclaved or built upon or not;
- (b) a part of premises;

"single-enterprised zone" means a zone restricted to a single business;

"zone" means an international trade zone.

PART II - INTERNATIONAL TRADE ZONE

3. (1) The Minister may, by notice in the Gazette, declare an area in Seychelles to be an international trade zone and the notice shall define the boundaries of the zone.

(2) Subject to this Act, the laws specified in the Schedule shall not apply to the extent specified in the Schedule to a zone.

(3) Subject to this Act, goods brought into, or services provided to a person in any place in Seychelles, other than a zone, from a zone shall be deemed to be goods imported into, or services provided from, a place outside Seychelles.

(4) Subject to this Act, goods brought into a zone, or services provided to a person carrying on a business in a zone in respect of that business, from any place in Seychelles, other than a zone, shall be deemed to be goods exported, or services provided to, a place outside Seychelles, from Seychelles.

(5) Goods moving from one zone to another zone or from one zone for the purposes of being exported to a foreign country shall not, while in transit through any other part of Seychelles, be treated as goods which have been imported into Seychelles under subsection (3).

(6) A person shall not carry on a retail trade within a zone without the written permission of the Authority.

(7) For the purposes of ensuring an effective control of the movement of persons, vehicles, goods or services to or from a zone for the purposes of this Act, the Authority shall ensure that a zone is properly enclosed and shall determine the appropriate entry and exit points of the zone.

4. (1) A person shall not, unless the person is -
- (a) the holder of a licence to carry on business in a zone;
 - (b) a person authorized under this Act;
 - (c) an agent or employee of the holder of a licence referred to in paragraph (a) or has otherwise been engaged by the holder of a licence to carry out any work on or in respect of the holder's premises in the zone;
 - (d) authorised in writing by the Authority,

enter or remain in a zone.

(2) A person shall not, except in the case of an emergency, enter or leave a zone other than that at the entry or exit point determined by the Authority under section 3.

(3) The Authority or an officer or agent of the Authority, the Comptroller of Trades Tax Import or an officer authorised by the Comptroller of Trades Tax Import or a police officer may, without a warrant, stop and search a person, vehicle or vessel entering or leaving a zone and seize and detain any goods found on the person, vehicle or vessel and reasonably suspected of being brought into or taken out of the zone in contravention of this Act.

- (4) The Authority may issue passes for access to a zone.

PART III - AUTHORITY

5. (1) There shall be an Authority which shall be responsible for -
- (a) the regulation and control of all activities carried on in a zone;
 - (b) the promotion and development of international trade zones and of activities carried on in these zones;
 - (c) where the Authority is the owner or has the management of a zone, the provision of infrastructural, storage and ancillary facilities to persons carrying on business in the zone.

(2) The Authority shall, for the purposes of this Act, be -

- (a) a person designated by the Minister by notice published in the Gazette; or
- (b) a body corporate constituted under subsection (3).

(3) The Minister may, by Order published in the Gazette, constitute an Authority which shall be a body corporate consisting of such number of persons as may be specified in the Order.

(4) An Order made under subsection (3) may provide for the name, registered address, meetings, finance, staff, administration, management and any other matter necessary for carrying out the functions of the Authority.

(5) Where under subsection (2)(a) the Minister designates an individual as the Authority, the Minister shall, where the Authority does not have the necessary staff, office accommodation and other matter necessary for carrying out the functions of the Authority, so provide the Authority.

PART IV - LICENCE

6. (1) A person shall not carry on business in a zone unless the person holds a licence under this Act.

(2) An application for a licence shall be made to the Authority in the form approved by the Authority.

(3) The Authority may, before processing an application for a licence, call on an applicant to supply it with such further information as the Authority may require for the purpose of deciding on the application.

(4) The holder of a licence shall be entitled to the relevant concessions specified in the licence.

(5) The holder of a licence shall not transfer the licence without the prior written approval of the Authority.

(6) The fees specified in the regulations are payable in respect of the matter so specified.

(7) A licence is valid for the period specified in the licence unless -

(a) it is earlier revoked under section 7; or

(b) the holder fails to pay the annual or other fees specified in the regulations in respect thereof.

(8) Where a person fails to pay the annual or other fee in respect of a licence, the licence shall cease to be valid on the day next following the day on which the fee becomes due and payable.

(9) The Authority shall keep a register of licences.

10. (1) The Authority may revoke a licence where the holder of the licence -

(a) fails, within the time specified in the licence or, where no such time is specified, a reasonable time, to carry on the business in respect of which the holder was issued a licence;

(b) contravenes this Act or a condition attached to a licence;

(c) ceases to carry on the business in respect of which the holder was issued a licence.

(2) Where the Authority revokes a licence under subsection (1) -

(a) it shall, by notice in writing, inform the person who was the holder of the licence accordingly; and

(b) the person shall, forthwith upon being informed under paragraph (a), cease to carry on the business in respect of which the licence was issued.

(3) The person whose licence has been revoked may, within 10 days after the date of the service of the notice under subsection 2(a), make written representation to the Authority.

(4) The Authority shall, as soon as practicable BUT IN ANY event NOT LATER THAN 28 days after receiving the representation under section (3), consider any representation made under that subsection and decide whether to confirm or rescind its decision to revoke the licence.

(5) The Authority may, under subsection (4), rescind the revocation of a licence subject to conditions.

8. (1) A person who is aggrieved by the decision of the Authority under section 7(4) may, within 15 days after a decision of the Authority, appeal to the Supreme Court against the decision.

(2) The Chief Justice may make rules in connection with an appeal under this section.

PART V - MISCELLANEOUS

9. (1) The holder of a licence shall -

(a) keep proper and sufficient records to the satisfaction of the Authority;

(b) permit an employee or agent of the Authority or any other person authorised in writing by the Authority at all reasonable times to inspect and take copies or extract from the records kept under paragraph (a) and have access to any premises owned by or under the control of the holder of a licence and used for or in connection with the business which is the subject of the licence.

(2) Notwithstanding any other written law, no person other than an employee or agent of the Authority or any other person authorised in writing by the Authority or a police officer not below the rank of Inspector may enter any premises owned by or under the control of the holder of a licence and used for or in connection with the business which is the subject of the licence for the purposes of a written law.

(3) Subsection (1)(b) shall have effect and a person who may, under subsection (2), enter any premises owned by or under the control of the holder of a licence may do so -

- (a) in the case of a person authorised by the Authority, in accordance with the authorisation;
- (b) in any other case, for the purposes of the written law under which the person is acting,

notwithstanding section 3(2) and the Schedule.

10. The Authority or any member, officer or employee of the Authority and every person authorised under this Act or any other written law to have access to any document, record or information in respect of a business which is being carried on in a zone shall not divulge any such information or produce any such document or record except in accordance with this Act or any other written law or an order of the court.

11. (1) The Authority may, with the prior approval of the Minister responsible for Finance, authorize the holder of a licence to export goods or services covered by the licence for up to an amount or value prescribed to a person or institution in any part of Seychelles which is outside a zone.

(2) An authorization under subsection (1) may be subject to such reasonable conditions as the Authority may impose.

12. The Authority may, in a licence or generally by a notice published in the Gazette, prohibit the importation of any goods or services or any class or category of goods or services into a zone.

13. (1) A person who -

- (a) contravenes this Act or, without a reasonable excuse, a condition of a licence;
- (b) refuses or fails to furnish any information or produce any record or document or furnishes any information or produces a record or document which is false or misleading in a material particular under this Act;
- (c) obstructs an employee or agent of the Authority or an person authorised under this Act to have access to the records or premises of the holder of a licence or to examine or take sample of any goods, machinery or by-product of a business which is the subject of a licence in the performance of their functions under this Act,

commits an offence and is liable on conviction to a fine of R50,000 and to imprisonment for 5 years.

(2) Without prejudice to the penalty under subsection (1), a person who has been convicted of an offence under the subsection shall be liable to pay any duty, tax or fees in connection with the offence which the person would have been liable to pay under this Act or any other written law.

14. (1) The Minister may make regulations for the purposes of this Act and without prejudice to the generality of the foregoing may, by regulations -

- (a) amend the Schedule;
- (b) prescribe fees payable in respect of a licence;
- (c) prescribe conditions for a licence;
- (d) prescribe any matter required to be prescribed under this Act.

(2) Where the Minister by regulations amend the Schedule or any regulations, the amendment shall not operate to the disadvantage of a person who is the holder of a licence at the time of the coming into effect of the regulations in connection with any concession enjoyed by the holder of the licence at the time.

Schedule

(section 3(2))

NON-APPLICABILITY CERTAIN LEGAL PROVISIONS

A	B
WRITTEN LAW	EXTENT OF NON-APPLICABILITY
1. Immovable Property (Transfer Restriction) Act	1.1 Section 4, in so far as it prohibits a non-Seychelles from purchasing or leasing immo-vable property in Seychelles or entering into an agreement to purchase or lease immovable property, shall not apply to the holder of a licence in respect of immovable property situate in a zone; 1.2 Section 13, in so far as it prohibits the purchase or acquisition by a non- Seychellois of shares in a company which owns immovable property or rights therein in Seychelles, shall not apply to the purchase or acquisition of shares in a company which is the holder of a licence and which owns

			immovable property or rights therein situate in a zone.
2.	Business Tax Act	2	In respect of the business which is the subject of the licence of the holder of a licence, the whole Act
3. into a	Trades Tax Act	3.1	In respect of goods imported zone for use by the holder of a licence in respect of the business which is the subject of the licence, the whole Act;
		3.2	In respect of goods dealt with or services provided by the holder of a licence from a zone to a place outside Seychelles as part of the business which is the subject of the licence, the whole Act;
4.	Social Security Act	4.	In respect of the holder of a licence as an employer or the director or an employee of the holder of the licence, the whole Act;
5.	Seychelles Pensions Scheme Act	5.	The whole Act;
6.	Repealed.	6.	Repealed
7.	Licences Act	7.	The whole Act.
8.	International Business	8.1	Section 5(1)(a), in so far as Companies Act it prohibits an international business company from carrying on business in Seychelles so long as the business is carried on in a zone in accordance with this Act.
		8.2	Section 5(1)(b), in so far as it prohibits an international business company from owning

an interest in immovable property situated in Seychelles or leasing immovable property situated in Seychelles otherwise than as referred to in section 5(2)(e) of that Act so long as the immovable property or the immovable property to which the interest or lease relates is a zone or situated in a zone.

9.	Employment Act	9.	The whole Act.
10.	Stamp Duty Act	10.	The whole Act.
11.	Control of Rent and Tenancy Agreements Act	11.	The whole Act

Note to 1996 ed: Item 4 of the Schedules has since 31st December, 1996 been amended by SI 22 of 1997.

LAWS OF SEYCHELLES

SI. 101 of 1995

INTERNATIONAL TRADE ZONE ACT

CHAPTER 102A(1)

SUBSIDIARY LEGISLATION

SECTION 3(1)

International Trade Zone (Designation of Authority) Notice

[16th November, 1995]

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. Each of the areas described in the Schedule is hereby declared as an international trade zone.

SCHEDULE

Area A1 Surveyed as Parcel V7706 with an extent of 22679 square metres (2.268 hectares) and demarcated by beacons TA817, TA801, TA820, TA839, TA819, TA818, IPC,

TA803, TA831, TA813, TA804 and TA817 as indicated in the plan prepared by P.V. Mahadeva, Government Surveyor, dated 3rd September 1992 and filed in the office of the International Trade Zone Authority marked as Annex "A1".

Area A2 Surveyed as Parcel V7707 with an extent of 1689 square metres (0.169 hectare) and demarcated by beacons TA818, TA819, IPB, IPA, IPC and TA818 as indicated in the plan prepared by P.V. Mahadeva, Government Surveyor, dated 3rd September 1992 and filed in the office of the International Trade Zone Authority marked as Annex "A2".

Area B This area falls within Parcel V7708 with an extent of 1505 square metres (0.151 hectare) and demarcated by the concrete beacons MV506, MV501, MV 515, MV518 and MV506 as indicated in the plan prepared by G. Pragassen, Land Surveyor, dated 15th November 1995 and filed in the office of the International Trade Zone Authority marked as Annex "B".

International Trade Zone (Declaration of Zone) (No. 2) Notice

SI. 102 of 1995

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No 2) Notice.
2. The area described in the Schedule is hereby declared as an international trade zone.

SCHEDULE

Area C This area falls within Parcel V6407 with an extent of 4251 square metres (0.425 hectare) and demarcated by the concrete beacons A, QD17, QD81, IP27, IP26 and A as indicated in the plan prepared by G. Pragassen, Land Surveyor, dated 15th November 1995 and filed in the office of the International Trade Zone Authority marked as Annex 'C'.

International Trade Zone (Declaration of Zone) Notice

SI. 9 of 1996

[12th February, 1996]

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No. 2) Notice.
2. The area described in the Schedule is hereby declared as an international trade zone.

SCHEDULE

An area of an extent of 1844 square metres situate at Le Rocher and surveyed as Parcel V1282 as shown on a survey plan prepared by RFF Barallon, Government Surveyor, and dated 12th February, 1975. The survey plan is filed in the office of the International Trade Zone Authority.

SI. 9 of 1996

International Trade Zone (Declaration of Zone) Notice

[28th August, 1995]

SI. 86 of 1995

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No. 2) Notice.

2. The Seychelles International Business Authority established by section 3 of the Seychelles International Business Authority Act, Cap 102A(1) 1994 is hereby designated as the Authority of for the purposes of the International Trade Zone Act.

Section 14

International Trade Zone Regulations

[13th November, 1995]

1. These Regulations may be cited as the International Trade Zone Regulations.

2. In these Regulations -

“proper officer of the Authority” means an officer of the Authority appointed by the Authority for the exercise of the functions assigned to such officer under these Regulations;

“Trades Tax Imports Division” means the Trade Tax Imports Division of the Ministry of Finance and Communications;

“Transshipment” means transferring of goods from a vessel or aircraft to another vessel or aircraft or unloading of goods from a vessel or aircraft and placing of the goods in a zone for the purpose of removal of the goods out of Seychelles in a ship or vessel;

“zone” means an international trade zone declared under section 3(1) of the Act.

3. (1) For the purpose of -

(a) ensuring an effective control of the movement of persons, vehicles and goods or services to or from a zone; and

(b) protection of the revenue;

the Authority shall erect and maintain a fence or wall along the perimeter boundary of a zone and determine the appropriate entry and exit points on the fence or wall.

(2) The Authority shall illuminate -

(a) the fence or wall erected under sub-regulation (1);

- (b) the entry and exit points on the wall; and
- (c) the area along the perimeter boundary,

between 6.30 pm on each day and 6.30 am the following day or during such other time the Authority deems necessary.

4. Authorisation to enter or remain in the zone to any person under section 4(1)(d) of the Act may be granted by the Authority on application 4(1)(d) of the made to it in the form approved by the Authority and shall be Act subject to such terms and conditions as the Authority deems necessary.

5. (1) No person shall -

- (a) erect any building or other structure;
- (b) lease any movable or immovable property,

in a zone for the purpose of carrying on business in the zone except with the permission of the Authority granted on application made to it in the form approved by the Authority.

(2) For the purposes of an application under sub-regulation (1), the Authority may -

- (a) inspect the site of the proposed building or structure or the property ought to be leased or the premises in which the business is carried on or sought to be carried on, as the case may be;
- (b) require the submission of a site or building plan;
- (c) require any alteration to the plan submitted under paragraph (b) to ensure compliance with the written laws relating to buildings or structures.

(3) Permission granted under subregulation (1) may be subject to such terms and conditions as the Authority deems necessary.

(4) Permission granted under sub-regulation (1) shall not relieve the holder of the permit from compliance with any written law relating to buildings or structures.

(5) Any person aggrieved by a refusal to grant permission under sub-regulation (1) may within 30 days after the refusal is communicated to the person appeal to the Minister who may affirm or revoke the decision of the Authority.

(6) Where the Minister revokes the decision of the Authority on an appeal under subregulation (5), the Authority shall comply with the decision of the Minister.

6. (1) For the exercise of its functions -

- (a) the Authority may establish a branch office of the Authority in a zone;

(b) the Trades Tax Imports Division may establish a branch office of the Division in a zone.

(2) A branch office established under sub-regulation (1) shall be kept open -

(a) from 8.00 am to 4.00 pm on each day from Monday to Friday; and

(b) from 8.00 am to 12.15 pm on a Saturday.

7. (1) No person shall bring from a zone any goods into any place in Seychelles, other than a zone, except between -

(a) from 8.00 am to 4.00 pm on each day from Monday to Friday; and

(b) from 8.00 am and 12.15 pm on a Saturday.

unless otherwise permitted under sub-regulation (2).

(2) Notwithstanding sub-regulation (1), the Authority may, on application made to it in the form approved by the Authority, permit goods to be brought from a zone to a place in Seychelles, other than a zone, outside the hours specified in sub-regulation (1).

(3) Subregulation (1) shall not apply to the movement of goods -

(a) from one zone to another zone; or

(b) from a zone for the purpose of export to a foreign country.

8. (1) Where the Authority is of the opinion -

(a) that any goods brought or proposed to be brought into a prejudice to zone area;

(b) that any activity carried on or proposed to be carried on in a zone is, dangerous or prejudicial to the public health or public safety, the Authority may, by order, require -

(c) the removal or exclusion of the goods from the zone, or

(d) the cessation or exclusion of the activity in or from the zone.

(2) An order under sub-regulation (1) may be directed to any person in or outside the zone and -

(a) in the case of an order under subregulation (1)(c), shall take effect on the service of the order on that person; and

(b) in the case of an order under sub-regulation (1)(d), shall take effect 15 days after the service of the order on that person or, where such an order has

been affirmed on an appeal under subregulation (3), on the determination of the appeal, whichever is the later.

(3) Any person aggrieved by an order under subregulation (1)(d) may within 15 days after the service of the order appeal to the Minister and the Minister may affirm or revoke the order.

9. Where the holder of a licence to carry on business in a zone is ring activity engaged in a manufacturing activity or any activity related to that activity, the Authority may, by order, require the holder of the licence -

- (a) to provide separate storage space -
- (b) for the raw materials used in the activity;
- (c) for the finished products of the activity;
- (d) for the waste products of that activity, in the place where the activity is carried on.
- (e) to provide separate storage space for dangerous or inflammable goods used in that activity and to ensure adequate safety measures in relation to such goods;
- (f) to comply with any other obligation the Authority considers necessary to impose in order to protect the revenue.

10. (1) For the purposes of section 9 of the Act, a holder of a licence to carry on business in a zone shall keep proper and sufficient records of -

- (a) all goods received at the premises of the business in the zone;
- (b) all goods removed from the zone into any place in Seychelles, other than a zone;
- (c) all goods removed from the zone into another zone;
- (d) all goods removed from the zone for export to a foreign country;
- (e) all goods released for consumption, sale or manufacture within the zone;
- (f) waste products and its manner of disposal;
- (g) losses incurred through spillage, evaporating or other causes;
- (h) any other goods stored within the zone for use in the business.

(2) A holder of a licence to carry on business in a zone shall, on or before the 10th day of each month, submit to the Authority a return, in such form as may be approved by the sub-regulation (1) for the immediately preceding month.

11. (1) A holder of a licence shall not destroy any goods received, goods produced or manufactured in a zone except with the written approval of the Authority and in the presence of a proper officer of the Authority.

(2) Approval under sub-regulation (1) may be granted on application to the Authority in such form as may be approved by the Authority which shall specify the type, quantity and proposed place of destruction of the goods.

(3) Where any goods are destroyed pursuant to the regulation, the proper officer of the Authority present at the destruction shall issue to the holder of the licence a certificate certifying the destruction and the type and quantity of goods destroyed which shall be retained as a record by the holder of the licence.

12. (1) Where the Authority is the owner or has the management of a zone, the Authority may in the zone -

- (a) establish and maintain sanitary services;
- (b) build and maintain roads;
- (c) regulate traffic;
- (d) undertake the planting, trimming and removal of trees;
- (e) do such other acts which the Authority deems necessary and expedient.

(2) In carrying out its functions under sub-regulation (1), the Authority may give directions or issue instructions to persons carrying on business or engaged in any activities in the zone and such persons shall comply with such directions or instructions.

13. Any person who brings any goods from a zone into any place to be in Seychelles, not being goods-

- (a) for export to a foreign country; or
- (b) in transit from one zone to another zone,
- (c) shall comply with the provisions of the Trades Tax Act and regulations made thereunder applicable to goods imported into Seychelles;
- (d) shall produce the goods for inspection by an officer of the Trades Tax Imports Division;
- (e) shall pay the trades tax due thereon; and
- (f) shall comply with any directions issued by an officer of the Trades Tax Imports Division.

14. (1) Any person who removes goods from a zone -

- (a) for export to a foreign country;
- (b) to another zone, through any other part of Seychelles, not being a zone,

shall before the goods are removed from the zone submit to a proper officer of the Authority for the inspection of that officer a copy of the record kept under regulation 10(1)(c) or (d), as the case may be, in respect of those goods.

(2) The proper officer of the Authority may for the purpose of verification of the copy of the record submitted under sub-regulation (1) -

- (a) inspect the goods;
- (b) detain any vehicle conveying the goods and the person in charge of the vehicle for such reasonable time as may be necessary to inspect the goods;
- (c) seize any goods not specified in the record or in excess of the quantity specified therein;
- (d) dispose of the goods seized under paragraph (c) in such manner as the Authority may determine.

(3) Any person referred to in sub-regulation (1) shall in the custody of that person the copy of the record referred to therein while the goods are in transit through any part of Seychelles and submit to a proper officer of the Authority for the inspection of that officer that copy -

- (a) if requested by that officer, while the goods are in transit; and
- (b) before the goods are exported to the foreign country or brought into the other zone.

(4) The proper office of the Authority may for the purpose of the verification of the copy of the record submitted under subregulation (3), exercise the powers conferred under subregulation (2) and may require the person submitting the record to account for any shortfall or excess of the goods specified in the copy.

(5) Any goods constituting the shortfall or excess shall be liable to tax under the Trades Tax Act as goods imported into Seychelles.

15. (1) Any person who brings into a zone any goods liable to tax under the Trades Tax Act and in respect of which tax has been paid shall declare in the form approved by the Authority -

- (a) the type and quantity of the goods;
- (b) the tax paid thereon.

(2) Any person who removes from a zone goods brought into the zone under subregulation (1) shall declare in a form approved by the Authority the type and quantity of the goods.

(3) Where any person removes from a zone any goods in excess of the quantity declared in the form under subregulation (1) or any goods different from the type so declared, the goods in excess of or different from the goods so declared shall be liable to tax under the Trades Tax Act as goods imported into Seychelles.

16. No person shall -

- (a) import into;
- (b) export from; or
- (c) engage in the transshipment from or at,

a zone any goods of which the importation, exportation or transshipment is prohibited by law.

17. (1) Where a licence to carry on business in a zone has expired, goods ceased to be valid or been revoked -

- (a) the person who was the holder of such licence shall not remove any goods from the zone unless the person satisfies the Authority that any tax due under the Trades Tax Act on such goods has been paid;
- (b) any goods left in the zone by the person referred to in paragraph (a) shall, where such goods are not removed from the zone within a period of 30 days after the expiration, cessation or revocation of the licence, be deemed to have been abandoned by such person.

(2) The Authority may, in consultation with the Trades Tax Import Division, dispose, in such manner as the Authority may determine, any goods abandoned or deemed to have been abandoned in a zone.

18. The fees specified in columns 2 and 3 of the Schedule are hereby prescribed for the licence specified in the corresponding entry in column 1 of that Schedule.

19. Any person who –

- (a) contravenes regulations 5(1), 7(1), 10(2), 11(1), 13, 14, 15, 16 or 17(1)(a); or
- (b) fails to comply with an order, requirement, direction or instruction under regulations 8(1), 9 or 12(2), is guilty of an offence and liable on conviction to a fine of R15,000 and to imprisonment for 6 months.

SCHEDULE

Type of Licence	Processing Fee	Annual Fee
Redistribution Licence	NIL	US\$ 550
Light-Assembly Licence	NIL	US\$ 550
Manufacturing Licence	US \$ 1,300	US\$ 2,700
Processing Licence	US \$ 1,300	US\$ 2,700
Export Services Licence	US \$ 500	US \$ 1,500
Licences under section 11A of the Broadcasting and Telecommunication Act	4% of turnover for the first year	5% of turnover for the second year; 5% of turnover for the third year; 5% of turnover for the fourth year; 5% of turnover for the fifth year; and 7% of turnover for subsequent years;
Interactive Gambling Licence	100,000 US dollars	50,000 US dollars; and 1% of turnover;
Sportsbook Licence	50,000 US dollars	35,000 US dollars and 1% of turnover

International Trade Zone (Declaration of Zone) Notice

SI. 8 of 1999

[08th February, 1999]

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

An area of an extent of 75 square metres described as Room 304 in the building called Aarti Chambers falling within the land parcel V6025 at Mont Fleuri, Mahe, Seychelles and shown in the plan prepared by Gerald Pragassen, Land Surveyor, dated 21st December 1998 and filed in the office of the Seychelles International Trade Zone Authority.

International Trade Zone (Declaration of Zone) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared as an international trade zone.

SI. 28 of 2000

SCHEDULE

The area described as Room 201 in the building called Trinity House which is on Parcel V5926 in Victoria, Mahe, Seychelles and indicated in red on the plan, reference DM/98/90 by Daniella

Morel, Architect and Interior designer and filed in the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) Notice

SI. 33 of 2001

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared as an international trade zone.

SCHEDULE

The area described as Room 305 in the building called “Aarti Chambers” which is on Parcel V6025 at Mont Fleuri, Mahe, Seychelles and indicated in red on the plan, dated 5th September, 2001 prepared by Gerald Pragassen, Land Surveyor and filed in the office of the International Trade Zone Authority as Annex A.

International Trade Zone (Declaration of Zone) Notice

SI. 18 of 2004

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

An area of land of an extent of 35.1 square metres falling within land parcel V230 situated at Victoria and described as OFFICES 4 AND 5 ON THE SECOND FLOOR OF IBRAHIM BUILDING. The area is demarcated in red on a plan of land parcel V230 prepared by Michel Leong W.Y. Land Surveyor dated 3rd May 2004 and filed in the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (Revocation) (No.2) Notice

SI. 14 of 2004

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (Revocation) (No.2) Notice.
2. The International Trade Zone (Declaration of Zone) Notice, 2000 published in the Official Gazette of 29th May, 2000 is hereby revoked.

International Trade Zone (Declaration of Zone) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The International Trade Zone (Declaration of Zone) Notice, 2001 published in the Official Gazette of 26th November, 2001 is hereby revoked.

SI. 17 of 2004

International Trade Zone (Declaration of Zone) (No.2) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No.2) Notice.
2. The area described in the Schedule is hereby declared an International Trade Zone.

SI. 22 of 2004

SCHEDULE

An area of 15 square metres in Airside Departure Lounge on the Ground Floor of the Praslin Airport Terminal. The area is described in the Schedule 1 of the concession agreement between the Government of Seychelles represented by the Director General of Civil Aviation and Diamond SA (Seychelles) Ltd, dated 5th April 2004 and filed with the office of International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (N.3) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No.3) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SI. 28 of 2004

SCHEDULE

The area described on a plot of land parcel S6136 located at "Village Artisanal", Au Cap, Mahe and filed within the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (No.2) Notice

SI. 47 of 2005

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No.2) Notice.

2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area is described as Suite Number 26 situated on the second floor of the Oliaji Trade Centre, Victoria, Mahe, Seychelles, being an area of 40 sq meters in total.

International Trade Zone (Declaration of Zone) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.

SI. 23 of 2006

2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area is demarcated as Office No. 3 situated in building MG Investments (Pty) Ltd on Parcel No. V6767, Providence, Mahe, being an area of 27 square metres in total. The survey plan is filed with the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (Revocation) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (revocation) Notice.

SI. 27 of 2006

2. The International Trade Zone (Declaration of Zone) (No. 2) Notice, 2004 published in the Official Gazette of 17th August, 2004 is hereby revoked.

International Trade Zone (Declaration of Zone) (No. 2) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No 2) Notice.

SI. 47 of 2006

2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The office consisting of an area of 305 square metres located on the second floor of the building known as Caravelle House, Parcel No. V11663, Manglier Street, Victoria, Mahe.

International Trade Zone (Declaration of Zone) (No. 3) Notice

SI. 49 of 2006

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No. 3) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area of land 1486 square metres in extent situated at Bel Ombre, Mahe and described as parcel J2224 in S.R. No.98/335, filed in the office of the Director of Surveys.

International Trade Zone (Declaration of Zone) Notice

SI. 5 of 2007

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area described as office located on the ground floor of the building known as Caravelle House, Parcel No V11663, Manglier Street, Victoria, Mahe being an area of 30 square metres in total..

International Trade Zone (Declaration of Zone) (No. 2) Notice

SI. 12 of 2007

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No.2) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area is located within parcel S3426 at Providence, Mahe, Seychelles, is described as “office” on the site plan with an area of 31.2 square metres, on the first floor in the Gondwana Enterprises

(Seychelles) Limited head office building and the plan prepared by Michel Leon W. Y., Land Surveyor, dated 9th May 2007 is filed in the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (No.3) Notice

SI. 14 of 2007

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No.3) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area described as office of 40 square metres located on the ground floor of the building known as Sunstroke Design Studio on Parcel No V2922, Les Mamelles, Mahe, a plan of which filed at the Seychelles International Business Authority.

International Trade Zone (Declaration of Zone) Notice

SI. 16 of 2007

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area described as office of 442.75 square metres in extent located on the first floor of the building adjacent to the Intelvision Headquarters, Providence, Mahe, on the seaside portion of Parcel No. V11145, a plan of which is filed in the office of the Seychelles International Business Authority.

International Trade Zone (Declaration of Zone) Notice

SI. 35 of 2007

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area described as warehouse space of 38 square metres and 65 square metres located at Sodepak Industries Limited, of the Parcel No. V1813, Les Mamelles, Mahe, being an area of 6498 square metres in total. The Survey plan is filed at the Seychelles International Business Authority.

International Trade Zone (Declaration of Zone) Notice

SI. 4 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area located within parcel V6780 at the Providence, Mahe, Seychelles and described as "Office No.1" on the site plan with an area of 32.5 square metres, on the first floor in the Top Cool Investment Ltd head office building.

International Trade Zone (Declaration of Zone) Notice

SI. 5 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area described as warehouse space of 90sq. metres and office of 60sq. metres located on the Ground Floor in building located on Parcel No. V11228, Providence, Mahe. The survey plan is filed at the Seychelles International Business Authority.

International Trade Zone (Declaration of Zone) Notice

SI. 38 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared as no longer being an international trade zone.

SCHEDULE

The area is demarcated as Office No. 3 situated in building MG Investments (Pty) Ltd on Parcel No. V6767, Providence, Mahe, being an area of 27 square meters in total. The survey plan is filled with the office of the International Trade Zone Authority.

International Trade Zone (Declaration of Zone) (Revocation) Notice

SI. 51 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (Revocation) Notice.
2. The area International Trade Zone (Declaration of Zone) Notice, 2006, published in the Official Gazette of 10th July 2006 is hereby revoked.

International Trade Zone (Declaration of Zone) Notice

SI. 53 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (Revocation) (No.2) Notice.
2. The International Trade Zone (Declaration of Zone) Notice, 2007 published in the Official Gazette of 5th of March, 2007 is hereby revoked.

International Trade Zone (Declaration of Zone) Notice

SI. 56 of 2008

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an International Trade Zone.

SCHEDULE

The area is located within parcel V6272 at Les Mamelles, Mahe, Seychelles and described as "Full Goods Store" on the site plan with an area of 297. 60sq. metres located at Seychelles Breweries Limited Head office building. The plan is filed in the office of the Director Land and Surveys.

International Trade Zone (Declaration of Zone) (No.2) Notice

SI. 43 of 2009

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.

2. The area described in the Schedule is hereby declared an international trade zone.

SCHEDULE

The area is described as office of 9 of 23 square metres located on the first floor within the building as Marine House (Seychelles) Limited on Parcel No. V12709, Roche Caiman, Mahe, Seychelles. The plan is filed in the office of the Director of Land and Surveys.

International Trade Zone (Declaration of Zone) Notice

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) Notice.
2. The area described in the Schedule is hereby declared an international trade zone.

SI. 42 of 2009

SCHEDULE

The area is described as office of 48 square metres located on the ground floor within the building as part of “workshop No. B1” on Parcel Nos V11608, V11609, V11610, V11611 at Les Mamelles, Mahe, Seychelles. The plan is filed in the office of the Director of Land and Surveys.

Section 3(1)

SI. 3 of 2012

International Trade Zone (Declaration of Zone) (No. 4) Notice, 2012

[20th February 2012]

1. This Notice may be cited as the International Trade Zone (Declaration of Zone) (No. 4) Notice, 2012.
2. The area described in the Schedule is hereby declared an International Trade Zone.

SCHEDULE

The area is described as office of 46 square metres located on the second floor within the building known as “Oasis Building” on Parcel No. V11224 at Providence, Mahe, Seychelles. The plan is filed in the office of the Director of Land and Surveys.