

Seychelles

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Unaccompanied personal effects statement form (obtained from Seychelles Customs)
- Bill of Entry (2 copies)
- Invoice or receipts (proof of purchase/ownership and value)
- Bill of lading or airway bill
- Packing list / list of goods in cargo
- Copy of passport showing most recent entry into Seychelles

Specific Information

Used household effects that have been in the importer's possession and actual use for a minimum of 12 months prior to resuming residence in Seychelles are exempt from customs duties and taxes. The exemption requires that all three conditions are met: ownership, possession, and use. Goods that were owned and possessed but not actually used will not qualify and will be subject to regular duties.

The following categories of importer qualify for the duty-free used household effects exemption: returning Seychellois citizens, expatriates transferring residence, returning students/graduates (Seychellois citizens who have studied abroad continuously for at least 12 months), and other passengers changing residence.

New household items are dutiable at applicable rates. However, passengers accepted by the Commissioner of Customs as transferring their place of residence are entitled to a concession of SCR 1,000 per person on the customs value of new household effects.

Unaccompanied goods (parcels and cargo) for personal use, excluding alcohol and tobacco, are exempt from VAT up to a customs value of SCR 3,000.

VAT of 15% applies to all imported goods, calculated on the CIF value plus applicable customs duties and excise taxes. Importers should budget for VAT even on duty-exempt shipments, as VAT applies regardless of duty status.

Refrigerants and air-conditioning equipment: Seychelles has banned the import of CFC gases (R12/R22) and regulates other refrigerant gases. Importers of refrigerators, freezers, and air-conditioning units must consult the Ozone Unit of the Ministry of Agriculture, Climate Change and Environment before importing any such equipment.

All solid wood packing materials must comply with ISPM 15 phytosanitary treatment standards.

Prohibited & Restricted Items

Prohibited Items

The following items are prohibited from import into Seychelles:

- Illegal drugs, narcotics, and controlled substances
- Pornographic or indecent material
- Firearms and ammunition, including replica firearms (without authorization) [PERMIT REQUIRED]
- Offensive weapons (bombs, grenades, knuckle dusters, tear gas, daggers, whips, etc.)
- Radioactive substances
- Toxic chemicals, including asbestos and dieldrin
- Chlorofluorocarbon (CFC) gases, including R12 and R22
- Counterfeit currency and goods
- Textiles and garments in camouflage design
- Waste and waste products
- Palm plants
- Left-hand drive vehicles
- Endangered species and their derivative products protected under CITES [CITES]
- Plastic utensils and polystyrene boxes (subject to environmental import controls)

Restricted / Dutiable Items

Accompanied baggage allowances (duty-free, persons 18 and over):

Tobacco: 200 cigarettes or 250 g of tobacco. Alcohol: 2 litres of spirits and 2 litres of wine.

Perfume/eau de toilette: 200 ml. Personal goods of non-commercial nature up to SCR 5,000 in value (for travelers aged 18 and over); up to SCR 3,000 for travelers under 15.

Currency: Up to SCR 2,000 in local currency may be imported. There is no limit on foreign currency imports, but amounts must be declared if significant.

Plants and plant products: Require an import permit and a phytosanitary certificate from the country of origin. All fruits, vegetables, plants, cuttings, bulbs, and seeds must be declared and presented for biosecurity inspection at the port of entry. A Biosecurity Import Permit (BIP) from the Department of Agriculture is required per consignment.

Meat and meat products, seafood: Require an import permit from the Department of Agriculture/Ministry of Environment, Natural Resources, and Transport.

Firearms, pyrotechnics, and explosives: Require a permit from the Commissioner of Police or the Ministry of Internal Affairs. [PERMIT REQUIRED]

Restricted goods (general): All items on the restricted list require an import permit from the Import and Export Permit Unit of the Ministry of Finance, National Planning and Trade. A valid permit must accompany the goods at import.

Consignment Instructions

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air and sea shipments.

Seychelles is an archipelago nation in the Indian Ocean. Virtually all household goods shipments arrive by sea through the main port at Victoria, Mahé. Air freight is available at Seychelles International Airport but is used primarily for high-value or time-sensitive items. Shipping connections are less frequent than major continental ports; advance planning is essential.

The duty-free exemption for used household effects requires that goods have been in the owner's actual use for at least 12 months. Receipts and proof of purchase should be retained and produced when requested by customs. The Unaccompanied Personal Effects Statement Form must be submitted with the Bill of Entry.

VAT at 15% applies to all imports, including goods exempt from customs duty. Clients should budget for VAT on their shipment.

Refrigerators, air conditioners, and any equipment containing refrigerant gases require prior consultation with the Ozone Unit before import. This should be flagged early in the move planning process.

For restricted goods, import permits must be applied for in advance through the Ministry of Finance's Import and Export Permit Unit. This unit operates as a one-stop shop but decisions rest with the relevant ministries. Allow adequate lead time.