

Exemption from Customs Duty, VAT and Excise Tax on Assistive product destined for Persons with Disabilities

Who would qualify?

Only people declared as having a disability by the Ministry responsible for Health would be able to qualify for a request of exemption. Nevertheless, noting that some persons with disabilities would not be able to act on their own behalf, then their legal guardian should be able to act on their behalf. However, they would not qualify for exemption on every good.

What would qualify?

Other products

Product would only be able qualify if it is a specialised equipment destined only for the use of the person with disability in alleviating the impairment or limitation. That is, the product would qualify only if it is directly linked with assisting the specific disability of the person for which it is being requested, e.g. hearing aid for the deaf, assistive devices or product to assist in communication or in the education of the person. etc.

Motor vehicles

The physical disability of the person should be significant in such a way that the person is unable to use a normal conventional vehicle, and/or there should be significant difference in the design or modification made, to consider it as a motor vehicle specially built for the person with disability.

The following are additional conditions:

1. One vehicle per household in cases where there are more than one persons with disabilities in one household.
2. Second hand motor vehicle would not be considered.

Upon disposal of the same concessional vehicle, all taxes must be collected based on the taxes applicable on the tariff classification of the original design of such vehicle, unless the vehicle is transferred to another person who also qualify under the similar conditions.

Procedures for exemption of VAT, excise tax and Customs Duty on specialized Equipment and Vehicle upon importation for the benefit and personal use of persons with disability in our community.

The procedures for the processing this exemption are detailed below:

1. All applicant requesting for the exemption should have been declared as having a disability by the Ministry responsible for Health.
2. All approval must be obtained from the Department responsible for Trade (for Customs Duties and Excise Tax) or Department of Finance (for VAT) through email or letter before the purchase and importation of any of the applicable products for concession purposes. The required documentation is:
 - Letter from Ministry of Health (Declaration of Disability)
 - Invoices
 - Product Detail/Specification of Product
3. Upon confirmation that the good would qualify for concession as per the regulation, the applicant can then import the good and submit the bill of entry or relevant documents to the department for endorsement by PS responsible for Trade or the PS responsible for Finance where applicable.
4. Copy of the endorsed bill of entry and relevant documents will be retained by the relevant Department for record, audit and statistical purposes.
5. For motor vehicles, that have been granted concession under the proposed regulation the Department of Trade will impose a stopper through the Seychelles Licensing Authority that will take effect upon the registration.
6. Upon sale or transfer of vehicle the owner must seek approval from the Trade department.
7. Letter of disposal is issued to the owner on the condition that the outstanding tax liabilities on said vehicle.
8. For the transfer or sale of the exempted vehicle to another person with disability the same process of declaration from the Ministry of Health will be required prior to the transfer or sale being approved by the Trade department.