

Customs Clearance Procedures

Imports & exports | Air, sea and courier

A working Kimbo Logistics manual based on Seychelles Customs law and official SRC guidance, from goods review and declaration to release and record retention.

PART A / IMPORT CLEARANCE

Eligibility, valuation, declaration, inspection and cargo release

PART B / EXPORT CLEARANCE

Export permits, declaration, verification and departure evidence

Seychelles law. Clear procedures. Complete records.

Prepared for clients, procurement and finance teams, declarants and cargo coordinators. Legal references and official guidance are linked at the end.

Find the clearance procedure

Part A covers imports into Seychelles. Part B covers exports from Seychelles. Apply the shared correction, appeal and record controls to either direction.

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The Seychelles legal framework

Use the legislation and amendments effective for the goods and movement date. Public administrative guidance helps apply the law; the enacted legal text governs the requirement.

Legal instrument	Application to clearance
Customs Management Act, 2011 Act 22 of 2011, as amended	Core Customs controls, declarations, powers, procedures, decisions and information obligations. [1]
Customs Management Regulations, 2014 S.I. 42 of 2014, as amended	Valuation, manifests, electronic declarations and related procedures. S.I. 44 of 2023 replaces the manifest provision in regulation 19. [2], [3]
Tariff and Classification of Goods Regulations, 2022 S.I. 113 of 2022, as amended	Use the operative Seychelles tariff and later amendments for the actual commodity and assessment date. [4]
Prohibited and Restricted Goods Regulations, 2023 S.I. 87 of 2023, as amended	Check the goods against the legal schedules. S.I. 64 of 2024 updates the communications approval authority. [5], [6]
Export, origin and special procedures	Entry for export: S.I. 55 of 2012; export permits: S.I. 67 of 2014; origin: S.I. 8 of 2014; re-import relief: S.I. 56 of 2012. [10]-[13]
Tax and other border laws	Value Added Tax Act, 2010, as amended; applicable excise and levy rules; biosecurity and other product controls. The declaration does not replace another authority's approval. [9], [15]

How to apply this manual

Treat the legal references as a starting register. Confirm the current commodity requirements, approved procedure, tariff, permissions and cargo-facility instructions for each shipment. Kimbo coordinates the file; Customs and other competent authorities decide regulatory approval and release.

Kimbo operating manual, reviewed 12 October 2026. It is not an official SRC publication. Sources and linked instruments: pages 25-26.

Roles and document control

Assign one Kimbo coordinator, one declarant and one client contact. Keep the original evidence, revisions and Customs outcomes under the same shipment reference.

Party	Responsibility
Importer / exporter	Provide truthful goods, value and purpose details; authorise the service; obtain supplier cooperation; arrange funds; confirm delivery or dispatch instructions.
Supplier / shipper	Provide the final invoice, packing list, product specifications and origin evidence; satisfy permit conditions; prepare certificates and special-cargo documentation.
Kimbo coordinator	Open the job; identify missing items and action owners; coordinate permit, Customs, carrier, terminal and transport follow-up; report changes to the client.
Kimbo declarant	Review the goods, tariff, value and procedure; prepare the declaration; retain supporting calculations; follow Customs queries, payments and release status.
Carrier / authorised agent	Prepare and submit cargo manifests; correct carrier records; issue transport and delivery authority; report arrival or departure and applicable cargo deadlines.
Customs / other authorities	Assess declarations and approvals, undertake controls and communicate the required decision or conditions.
Handler / cargo operator / driver	Confirm physical availability, positioning, facility formalities, authorised collection or export acceptance and handover evidence.

Control the latest document version

Keep originals and final accepted documents. Log the date, issuer and reason for every amendment. A supplier correction, carrier manifest amendment and Customs declaration correction are separate actions; identify which record needs to change.

Use the agreed Kimbo portal or clearance email. Record revised costs, scope and delivery instructions before carrying out additional work.

Import clearance procedures

For cargo entering Seychelles by sea, air, courier or post. Choose the Customs procedure for the actual transaction and prepare the approvals before dispatch.

ARRIVING GOODS / CUSTOMS CONTROL

**Check eligibility.
Declare accurately.
Confirm release and collection.**

SRC declaration model

Purpose - confirm the detailed procedure

IM 4	Home use / ex-warehouse.
IM 5 / IM 6	Temporary import / re-import.
IM 7 / IM 8	Warehousing / transshipment and ship-store procedures.
SD 4	Simplified declaration where applicable.

A procedure code is not a relief approval

Use the correct model and any required detailed procedure or national code. A temporary import, exemption, re-import or simplified entry still needs its conditions and supporting evidence checked. [7]

Import documents: page 6. Goods controls: pages 7-9. Cargo records and clearance: pages 10-13. Special imports: pages 14-15.

Build the import clearance file

Send clear documents early and retain originals where required. The goods, commercial file, permits and transport record must refer to the same consignment.

Document / detail	Checks before declaration
Final commercial invoice	Seller and buyer; date, currency and delivery terms; exact goods, quantities, unit and total prices; freight, insurance and other price components.
Packing list	Actual contents per package, quantities, package count, marks, gross / net weights and dimensions; container and seal details where relevant.
B/L, AWB and house record	Transport reference, parties, pieces, weight and routing. For consolidation, keep the correct master and house references.
Freight / insurance / payment evidence	Identify what the invoice already includes; provide the separate freight and insurance evidence and supporting transaction records required for valuation.
Permits / official certificates	Required product, origin and quantity approvals; biosecurity, veterinary, phytosanitary, treatment or technical records; validity and conditions.
Client authorisation / instructions	Importer details and identifier; authorised contact; scope, payer, receiving address and transport / unloading plan.
Relief or special-procedure evidence	Written concession or procedure approval; original import / export reference, inventory, serial numbers and security evidence where relevant.

Resolve document inconsistencies at the source

Give the supplier or carrier the exact discrepancy and request a corrected document through its authorised process. Preserve both the original evidence and the final accepted version. Inform the declarant if the goods, value, consignee or shipment quantity changes.

SRC import document guidance: [7], [8]. A quotation supports planning; final clearance needs the appropriate commercial and supporting evidence for the actual movement.

Check eligibility before dispatch

Review the exact goods, condition, origin and intended use against the current legal schedules. Arrange each approval through the competent authority named for the goods.

Cargo / legal review	Evidence and action
Prohibited goods	Check the First Schedule and any applicable amendment. Do not dispatch goods prohibited from import; a routine permit application does not override a prohibition. [5]
Restricted goods	The Second Schedule requires prior written approval from the specified authority. Match the actual HS entry, description and approval conditions. [5]
Plants, produce, wood, animal goods	Confirm biosecurity admissibility, the approved origin / products and the official certificates or treatment conditions. [15]
Refrigerants and dependent equipment	Supply the exact gas, model and technical details. Check the applicable prohibition or environmental / import approval before ordering. [5]
Communications equipment	Review the scheduled goods with the Seychelles Communications Regulatory Authority; S.I. 64 of 2024 changes the named approval authority. [6]
Medicines, chemicals, vehicles and other controlled goods	Obtain the commodity-specific licensing or technical evidence. Verify the exact current schedule rather than treating an entire product category as unrestricted.

Customs permission and transport acceptance are separate

For batteries, chemicals, live animals or other special cargo, also obtain the booked carrier's acceptance and competent preparation evidence. An import permit does not establish airline or shipping-line acceptance.

Use the permit for the approved consignment. A change in supplier, origin, product, quantity or specification must be reviewed against the approval conditions. [5], [15]

Classify the actual goods

Use the operative Seychelles tariff and its legal interpretation rules. Record why the selected code describes the goods, rather than relying only on a supplier's suggested code.

Review	Kimbo declaration control
Identify the article	Obtain precise product name, use, material / composition, model, function and specifications. Clarify new, used, incomplete or composite goods where relevant.
Select the tariff entry	Check the full Seychelles code, applicable section / chapter notes and interpretation rules under the current tariff and amendments. [4]
Check all linked measures	Confirm duty, excise, levy, VAT treatment, any quantity basis and permit link. Record the tariff or ruling relied on and the assessment date.
Confirm origin	Obtain the actual origin evidence. The country of shipment or supplier address does not by itself prove originating status. [13]
Review preferential treatment	Apply the relevant agreement's origin conditions and acceptable proof before claiming a reduced duty. A preference does not automatically remove other taxes. [13]
Escalate uncertainty	Send specifications, samples or supporting records as required. Seek the appropriate Customs classification / origin decision before finalising an uncertain entry.

Keep the declaration consistent with the goods

Use the true material, function, condition and value. A code with a lower rate is appropriate only when the goods satisfy its legal description. Record the evidence supporting any classification change.

Legal references: tariff regulations [4] and origin regulations [13]. Keep the certificate, supporting product evidence and any Customs decision with the shipment file.

Valuation, duties and VAT

Prepare a clear calculation linking the invoice to the declared value and tax assessment. Check what is already included in the price so freight or insurance is counted correctly.

Component	Confirm in the assessment file
Customs value	Establish the transaction and valuation method; provide price, freight, insurance and required adjustments. Apply the official Seychelles exchange rate effective on the import date under regulation 15. [2]
Customs duty	Apply the rate and basis for the actual tariff classification and any valid preference or relief. The duty rate is commodity-specific. [4]
Excise / levy	Check the applicable goods, rate and charging unit; confirm whether the amount is based on value, quantity or another prescribed basis.
VAT	SRC publishes a 15% standard rate and separate exempt / zero-rated treatment. Import VAT uses the prescribed base, including customs value and applicable duty / excise. [9]

Worked example - illustration only

Assume a Customs value of **SCR 100,000**, a hypothetical duty rate of **5%**, standard VAT and no excise, levy or exemption.

Duty: $100,000 \times 5\% = \text{SCR } 5,000$.

VAT: $(100,000 + 5,000) \times 15\% = \text{SCR } 15,750$.

Illustrative border taxes: **SCR 20,750**. Value plus those taxes: **SCR 120,750**.

Illustrative value and tax composition



■ Customs value: 100,000

■ Duty: 5,000

■ VAT: 15,750

Amounts are SCR. The 5% duty is an assumption, not a Seychelles tariff for a particular product. The final liability follows the actual classification, valuation, tax law and Customs assessment. [2], [4], [9]

Manifest and pre-arrival checks

The carrier or authorised agent owns manifest filing. Kimbo follows the correct cargo record and resolves document gaps before the declaration is processed.

Legal / cargo control	Requirement and coordination
Amended regulation 19	S.I. 44 of 2023 requires electronic manifests for applicable master and house waybills through the Customs system in the prescribed format, or authorised manual capture. [3]
Sea cargo submission	The amended provision states submission within the 72-hour period before the vessel arrives. Obtain carrier confirmation of the applicable filing and cargo records. [3]
Air cargo submission	The amended provision states submission immediately following departure of the aircraft from its origin. Check master / house linkage and the actual movement. [3]
Registration and release	Regulations 20-21 address manifest registration on arrival before unloading and the manifest requirement before Customs release, subject to the stated exceptions. [2]
Mismatch / split consignment	Compare transport references, parties, pieces and weight with the received cargo. Refer a shortage, excess or carrier-record discrepancy to the authorised filing party.

Before cargo arrives

- ☐ Final invoice, packing list, permits and official certification are ready.
- ☐ Expected master / house references, receiving location and shipment pieces confirmed.
- ☐ Payment arrangements, examination access and receiving resources are planned.

Apply the amended legal requirement

SRC's general webpage gives different 24-hour sea / three-hour air summaries. Use the amended regulation 19 as the legal reference and obtain Customs confirmation of any different operative filing arrangement. These are carrier filing requirements; the client document deadline should be earlier. [3], [7]

Process the import declaration

Use the current ASYCUDA World procedure and the correct cargo record. Record the submission, Customs response, payment and control outcomes in the shipment file.

I1

Validate goods, documents and approvals

Owner: Kimbo declarant + client / supplier

Reconcile descriptions, quantities, tariff, origin, value, permissions and procedure. Identify missing evidence and obtain the required corrections.

Complete when: The declaration file is complete and consistent with the consignment.

I2

Prepare and submit the declaration

Owner: Kimbo declarant / authorised filer

Enter the correct model and detailed procedure in ASYCUDA. Link the cargo record and attach the required supporting documents.

Complete when: The declaration reference and submitted file are recorded.

I3

Resolve assessment and payment

Owner: Kimbo declarant + client / payer

Follow Customs assessment or queries. Check the tax breakdown; arrange approved funds and retain the official payment or account-posting evidence.

Complete when: The assessed amounts and payment status are confirmed.

I4

Complete controls and confirm release

Owner: Customs / authorities + Kimbo

Follow the selected lane and any other authority checks. Retain the actual release outcome, then complete carrier and facility formalities.

Complete when: All regulatory release conditions are evidenced for collection.

SRC's import brochure states that the Bill of Entry must be filed within 30 days of arrival at a Customs location. Prepare and file promptly; this filing period is not a storage free-time allowance. Retain queries and revised assessments, and confirm the actual release status. [2], [8]

Customs lanes and examination

A selectivity lane determines the Customs control to complete. Apply any other authority's permit or inspection requirement alongside the Customs lane.

Lane	Control and next action
GREEN	Release authorised; Customs can still physically examine the goods if necessary. Confirm the release record.
BLUE	Release authorised; post-clearance document or goods checks may follow. Keep the supporting file accessible.
YELLOW	Document review is required. Supply the requested evidence and follow the decision or further query.
RED	Document checks and physical examination are required. Make the correct goods accessible for the examination.

Sea cargo examination

Coordinate the required Customs appointment and cargo-operator positioning. Confirm the container or shed goods are physically accessible, and arrange opening, handling and authorised attendance.

Airport Cargo examination

SRC's import brochure states that a red-lane appointment is not required at Airport Cargo. Confirm the current officer availability, warehouse access and examination process. [8]

Retain the examination outcome

- ☐ Declaration and cargo reference; date, place and the goods presented.
- ☐ Requested documents, any discrepancy and the correction or further action.
- ☐ Customs and other authority outcomes, including the final release conditions.

Selectivity descriptions: SRC Import Procedures brochure [8]. Customs release, carrier release and cargo-facility availability remain separate confirmations.

Confirm release before collection

Arrange the vehicle when the actual goods and all applicable release formalities are ready. Customs release alone does not establish carrier or warehouse availability.

Release gate	Evidence to record
Customs / other authorities	Released declaration; required permit, inspection or other authority outcome; any remaining movement condition.
Carrier / forwarder	Delivery authority or order; original / electronic transport-document formalities; required carrier payments and release reference.
Cargo facility	Physical availability of the correct goods; terminal, shed or airport handling formalities and applicable facility payments.
Collection / receiving plan	Authorised collector, correct vehicle, package / container check, receiving contact and unloading or special-handling resources.

Track each payable delay charge

Charge	Control action
Carrier container demurrage / detention	Confirm separate or combined free time, last free day, gate-out and empty-return stop events; retain the empty-return record.
Land Marine / terminal charges	Confirm separately payable storage or demurrage, tariff, free time and the removal event. Include legitimate separate charges once.
LCL shed / airport storage	Confirm availability, storage start, charging unit, partial-day rules, cold-storage charges and the collection stop event.

Close the physical movement as well as the declaration

Record packages, visible condition, handover time and receiver acknowledgement. Reconcile receipts and invoices. Track claims or shortages and the empty-container return where applicable.

Regulation 41 requires notice where sea / air formalities remain uninitiated 30 working days after discharge, or goods stay in Customs control 30 days after release. If the notified issue is not resolved within 21 days of notification, the goods are deemed abandoned. Track these limits separately from facility free time. [2]

Urgent and temporary imports

Identify the special procedure before arrival. Assign a named person to any post-release completion, exit date, security or approval condition.

Procedure / cargo	Requirement and Kimbo action
Eligible urgent direct release	SRC publishes a funded pre-payment account, IM4 / PER preparation 24 hours before arrival with supporting evidence, and completion of missing declaration data within 48 hours after release. Confirm eligibility and Customs validation. [7]
Perishable / regulated food cargo	Confirm biosecurity approval and official certification; plan inspection, suitable holding conditions, transport and receiver readiness. [15]
Plants / animal goods	NBS uses a single-use BIP per consignment. Send conditions to the supplier before shipment. Arrange official plant or veterinary evidence and arrival verification. [15]
Temporary admission	Obtain Customs approval before import, provide purpose and identification, arrange required security and track the authorised exit period. SRC's brochure asks for the application at least two working days before arrival. [16]
Warehousing / transshipment	Confirm the approved procedure, cargo location, movement authorisation and any required security. Keep entry, movement and discharge records together.

Keep urgent declarations within the eligible scope

SRC's direct-release guidance applies to declarations containing only qualifying urgent goods. Maintain the funded account and required approval file, and track the 48-hour completion. Biosecurity, carrier and facility controls remain applicable. [7]

For animal products, NBS specifies an original veterinary certificate issued by the exporting authority in English or French, signed and stamped. Temporary-import re-export closure: page 20. [15], [16]

Courier, post and personal goods

Identify the value, purpose and goods controls before deciding the declaration or relief route. An online purchase, gift or sample still needs truthful content and value information.

Movement	Clearance control
Commercial post / courier consignments	S.I. 40 of 2024 provides Bill of Entry and Customs-duty relief for qualifying commercial-use consignments valued at SCR 1,500 or less. Confirm the Customs value and eligibility with the operator / Customs. [17]
Restricted goods through courier / post	The same amendment retains prior written approval for the goods covered by the restricted schedule. Low value does not remove that requirement. [17]
Other courier / postal goods	Follow the current operator and Customs procedure for the value and purpose. Provide invoice, freight, contents, tracking / waybill and required permits.
Personal / household effects	Provide inventory, value and ownership / use evidence. Supply identity, residence and travel evidence where needed. Confirm the particular relief rather than assuming all personal goods are tax-free.
Samples, gifts or no-sale movements	Explain the purpose and supply suitable value evidence. Ask the declarant to confirm the correct valuation method and procedure for a shipment without an ordinary sale.

Check each tax or relief separately

A Customs-duty or declaration exemption does not by itself decide VAT, excise or another levy. Verify the applicable tax exemption and product approvals before treating a consignment as exempt. Retain the operator's clearance and release evidence. [9], [17]

Before collection or delivery

- ☐ Correct goods and value disclosed; required approval evidence supplied.
- ☐ Customs processing and payment outcome confirmed with the operator.
- ☐ Collection authority, receiving contact and discrepancy record ready.

Import completion checklist

Use this checklist for the actual goods being cleared. Record the date and evidence for each completed control and assign every unresolved action.

Shipment identification	Working record
Client / job	Client: _____ Kimbo reference: _____
Cargo / declaration	B/L or AWB: _____ Declaration no.: _____
Owner / deadline	Coordinator: _____ Storage deadline: _____

Before declaration

- ☐ Importer details, authorisation, purpose and service scope confirmed.
- ☐ Eligibility, permits and official certificates matched to the goods.
- ☐ Invoice, packing list, transport and manifest / house records consistent.
- ☐ Classification, origin, valuation, tax basis and relief evidence reviewed.

Processing and collection

- ☐ Correct declaration submitted; assessment and query outcomes retained.
- ☐ Official payments / account posting and all authority controls evidenced.
- ☐ Customs, carrier and cargo-facility release confirmed before collection.

Close and retain

- ☐ Delivery count, condition, receiver acknowledgement and charges reconciled.
- ☐ Urgent follow-up, empty return, temporary exit or claims obligations tracked.

Outstanding action / owner: _____

Next follow-up: _____ **Completed by / date:** _____

Export clearance procedures

For goods leaving Seychelles by air or sea. Confirm the actual purpose, destination, goods controls and transport acceptance before preparing the export declaration.

DEPARTING GOODS / CUSTOMS CONTROL

**Prepare approvals.
Declare before export.
Retain the actual departure evidence.**

SRC export model	Purpose - confirm the detailed procedure
EX 1	Permanent export.
EX 2	Temporary export.
EX 3	Re-export.

Sea freight operating scope - LCL imports only

For the Seychelles service scope supplied by Kimbo, LCL is available for imports only. LCL exports are not available. Sea exports use FCL or specifically confirmed special-cargo arrangements. This is an operating scope, separate from Customs export legislation.

Export models: [7]. Air exports follow the booked airline / handler requirements; sea exports follow the carrier and port requirements. Customs evidence and transport acceptance must both be complete.

Prepare the export clearance file

Check the Seychelles export requirements and the destination / transit entry conditions. Ensure the goods, invoice, packing and declaration identify the same movement.

Document / control	Export checks
Invoice and packing list	Exporter and consignee; exact goods, quantity, value and currency; purpose, delivery terms, package count, weights, marks and identification details.
Transport and booking file	Route, booked vessel / flight, B/L or AWB instructions, cargo cut-off and special-cargo acceptance; container / seal details where relevant.
Export declaration	Appropriate Bill of Export / export declaration and supporting records before exportation; retain submission and Customs outcome. [10]
Export permits	Check the goods against the Export Permit Regulations and other applicable controls; obtain the competent authority's permission where required. [11]
Health / plant / veterinary evidence	Confirm Seychelles export certification and the destination's required approvals, wording, originals and receiving / quarantine conditions. [15]
Origin / preference file	Retain qualifying production or other origin evidence and the appropriate certificate process. For COMESA movements, confirm SRC's current electronic certificate route. [13], [20]
Linked procedure records	Original import, temporary admission, inventory, serial numbers, security or repair records where the declaration is part of a linked movement.

Confirm who clears at destination

Record the destination agent, required document file, receiving contact and payer of destination charges. Customs clearance in Seychelles does not establish import approval or release in another country.

Keep transport security, dangerous-goods and packing requirements in the carrier acceptance file. Present the Customs and official-certificate evidence required for handover.

Process the export declaration

Submit the clearance file before the goods depart and follow any verification or examination required by Customs. Record actual transport acceptance and departure separately.

E1

Confirm the export purpose and permissions

Owner: Exporter + Kimbo declarant

Identify the goods, consignee, destination, value and EX model. Check export permits, official certificates and any linked import or temporary record.

Complete when: The purpose and required approval file are confirmed.

E2

Submit the export declaration

Owner: Kimbo declarant / authorised filer

Lodge the appropriate declaration with the supporting documents. Resolve Customs queries and any assessed payment or verification requirement.

Complete when: The declaration and Customs processing outcome are recorded.

E3

Complete examination and handover

Owner: Customs / authorities + handler / Kimbo

Make the goods available for required examination. Complete the carrier, security and terminal formalities, and tender by the confirmed cut-off.

Complete when: Required clearance and cargo-acceptance evidence is retained.

E4

Confirm departure and close the record

Owner: Carrier / forwarder + Kimbo

Obtain actual sailing or cargo-uplift confirmation. Send final documents to the receiving party and track any split, offloaded or returned goods.

Complete when: Departure evidence and all remaining obligations have an owner.

S.I. 55 of 2012 requires the export entry with supporting documents before export and permits examination. Its Special Request route requires Customs authorisation and the completed entry within 10 days of export; treat it as an authorised exception. [10]

Temporary export and re-export

Retain identification and the original declarations so the later movement can be linked to the same goods. Confirm relief conditions before goods return to Seychelles.

Movement	Procedure and evidence
Temporary export / planned return	Record purpose, inventory, serial numbers and expected return. Use the agreed EX 2 procedure and keep the accepted export and departure records.
Re-export after temporary admission	SRC's brochure requires a Bill of Export, invoice, packing list and AWB for cargo exit; an export-unit appointment through export@src.gov.sc ; required payment and stamped handler documents. [16]
Same-state re-import relief	S.I. 56 of 2012 requires identifiable exported goods, no manufacturing, processing or repair, and return within one year or a further period allowed by Customs. Confirm the actual relief decision. [12]
Repair, replacement or changed goods	Explain the transaction and supply original references, serial numbers, repair invoices and correspondence. Confirm the appropriate procedure and valuation rather than assuming same-state relief.
End the temporary procedure	Retain the exit / re-export declaration, departure and Customs discharge or security outcome. Seek any extension or change of use before the approved conditions expire. [16]

Track the original approval until it is discharged

A temporary admission or temporary export is not closed by a transport booking alone. Keep the entry, identification, approved period, security, exit / return evidence and Customs decision together. Assign a follow-up date to every unfinished condition.

SRC lists IM 5 for temporary import and IM 6 for re-import; confirm the correct detailed procedure alongside EX 2 or EX 3. [7]

Export completion checklist

Use this checklist for the goods actually leaving Seychelles. Record the approvals, declaration, acceptance and departure evidence for each consignment.

Shipment identification	Working record
Client / job	Client: _____ Kimbo reference: _____
Cargo / declaration	B/L or AWB: _____ Declaration no.: _____
Owner / deadline	Coordinator: _____ Export cut-off: _____

Before export clearance

- ☐ Exporter, consignee, purpose, destination and service scope confirmed.
- ☐ Required export permits, origin and official certificates completed.
- ☐ Invoice, packing, transport details and EX procedure reviewed.
- ☐ Destination permissions and receiving responsibilities confirmed.

Customs and cargo handover

- ☐ Declaration, query responses, required payments and clearance evidence retained.
- ☐ Required examination, security and carrier / terminal conditions completed.
- ☐ Actual acceptance and departure confirmed; split or offloaded pieces tracked.

Close and retain

- ☐ Final documents and movement update delivered to the agreed receiving contact.
- ☐ Special Request deadline, temporary return or re-export discharge tracked if used.

Outstanding action / owner: _____

Next follow-up: _____ **Completed by / date:** _____

Correct records and resolve queries

Identify the exact issue, the record affected and the party authorised to act. Keep the original evidence, revised documents and written Customs outcome together.

Issue	Required follow-up
Supplier invoice / packing error	Ask the issuer for the authorised correction and supporting explanation. Review its effect on quantities, permits, value and the declaration.
Carrier / manifest mismatch	Refer the discrepancy to the authorised carrier / agent. Confirm the corrected cargo record and any declaration impact before continuing clearance.
Customs declaration error	Document the correction, reason and evidence. Follow the authorised Customs amendment process and retain any revised assessment, payment or release outcome.
Classification / value query	Supply specifications, transaction records and calculations. Request the appropriate written explanation or decision and check the resulting assessment.
Damage, shortage or safety concern	Record cargo count and condition; obtain the operator's report, preserve available evidence and notify the client / relevant parties. Keep the Customs and commercial claims actions distinct.

Formal Customs appeal - record the service date

S.I. 60 of 2012 provides an appeal to the Revenue Commissioner within **60 days** of service of the Customs decision, using the prescribed form and supporting file. A written extension request may be considered for reasonable cause. Further appeal follows the Revenue Administration Act procedure. [14]

Confirm the decision, applicable remedy and deadline before filing. Record the grounds, amount in dispute, supporting evidence and receipt of submission. Ask Customs for the current form and procedural instructions.

Keep a complete Customs record

Store the shipment file so its goods, approvals, declared value, tax payments and physical movement can be checked after release. Keep access limited to authorised parties.

Customs Act section 35 - retention control

Section 35 requires a **seven-year** base retention period; subsection (3) determines its start according to the procedure. Subsection (4) adds seven years beyond that period for a notified correction arising from Customs-debt control. Appeal documents are preserved until the appeal decision under subsection (5). Apply the longer relevant period and retain any continuing control file. [1]

Record group	Keep in the shipment file
Goods / transaction	Final invoice, purchase / payment evidence, packing, specifications, quantity and identification records.
Declaration / assessment	Accepted entry, procedure, cargo reference, classification rationale, value calculation, tax assessment and official receipts.
Approvals / relief	Permits, certificates, origin proof, concession letters, security, conditions and later discharge decisions.
Movement / delivery	Transport documents, manifest corrections, arrival / departure, facility release, collection, proof of delivery and empty return.
Queries / amendments / appeals	Original and revised records, correspondence, written decisions, filing dates and unresolved follow-up.

After release

- ☐ Reconcile the assessment, supplier values and shipment charges.
- ☐ Respond to a Customs audit or information request with the retained evidence.
- ☐ Report discovered errors through the proper correction route; preserve the history.

The Act provides Customs control and audit powers. False information, concealed goods and interference with official records can lead to enforcement action. Use accurate declarations and retain their supporting evidence. [1]

Service points and Kimbo contacts

Plan filing, examination, payment and physical cargo access against the actual opening hours. Confirm appointments, holidays and special-service arrangements before movement.

SRC service point	Published window / service
Airport Entry Processing	08:30-15:00; Saturday until 12:00. Bills of Entry processing / amendment and applicable Customs payments.
Airport Cargo Examination	08:30-15:00. Air cargo verification and clearance.
Seaport Operations	Cashier 08:30-15:00; Saturday until 12:00; lunch closure 12:00-13:00. Cargo clearance and container examination arrangements.
Boarding, Manifest and Export	08:30-16:00. Export examination appointments, final export-document verification and manifest processing.

SRC publishes these service windows. Confirm current working days, holiday arrangements and the separate carrier / cargo-operator hours. Seychelles local time applies. [18]

Kimbo Logistics - one coordinated clearance file

Clearance coordination: clearing@kimbologistics.com

General enquiries: info@kimbologistics.com

Phone: +248 257 5753

Office: Carrefour Des Arts Building, Victoria, Mahé, Seychelles

Website: www.kimbologistics.com

Client portal: kimbologisticsportal.com

Use a clear shipment status update

Include the job and B/L or AWB reference, current Customs stage, cargo location, missing item, action owner, next follow-up and storage or export deadline. Confirm the expected cost and delivery effect of a delay with the client.

Company contact and portal information: [19]. Include the shipment reference with every document submission or clearance enquiry.

Legal references

The numbered references in this manual link to the official register or published legal text. Read each instrument with the amendments effective for the shipment date.

[1] Customs Management Act, 2011 - Act 22 of 2011

SRC legal register includes the Act and the 2017 Amendment Act. Accessible Act text: [WIPO Lex legal text](#).

[2] Customs Management Regulations, 2014 - S.I. 42

Valuation, manifest registration, electronic declarations and related procedures.

[3] Customs Management (Amendment) Regulations, 2023 - S.I. 44

Replaces regulation 19: electronic manifests, master / house waybills and filing timing.

[4] Tariff and Classification of Goods Regulations, 2022 - S.I. 113

Use the 2022 tariff and later amendments listed by SRC, including S.I. 7 of 2024.

[5] Prohibited and Restricted Goods Regulations, 2023 - S.I. 87

Import prohibitions, restricted goods and named approval authorities; use current amendments.

[6] Prohibited and Restricted Goods Amendment, 2024 - S.I. 64

Updates the communications approval authority to SCRA.

[10] Entry of Goods for Export Regulations, 2012 - S.I. 55

Export entry, authorised Special Request procedure and examination.

[11] Export Permit Regulations, 2014 - S.I. 67

Scheduled goods requiring export permits and responsible approval authorities.

[12] Re-importation and Same-State Return Regulations, 2012 - S.I. 56

Conditions for relief on identifiable, unchanged returned goods.

[13] Origin of Goods Regulations, 2014 - S.I. 8

Origin determination, proof and the applicable preferential-origin framework.

[14] Appeal against Administrative Decisions Regulations, 2012 - S.I. 60

Customs appeal deadline, prescribed application and further appeal route.

Official guidance and edition control

These official sources support the operational steps. Carrier and cargo-facility tariffs and approval conditions must be confirmed for the actual consignment.

[7] SRC - Customs and Excises

ASYCUDA models, import records, direct release and operational Customs guidance.

[8] SRC - Customs Import Procedures brochure

Supporting documents, selectivity lanes and the Airport Cargo examination distinction.

[9] SRC - Seychelles Tax System / VAT guidance

Standard VAT, exempt / zero-rated treatment and import VAT calculation principles.

[15] National Biosecurity Services - Border Control

BIP sequence, certification and biosecurity controls on regulated cargo.

[16] SRC - Temporary Admission brochure

Temporary admission approval, security and cargo re-export formalities.

[17] Post / Courier Importation Amendment, 2024 - S.I. 40

Qualifying commercial low-value relief and retained prior approval for restricted goods.

[18] SRC - Locations and Services

Customs service points and published airport / seaport windows.

[19] Kimbo Logistics - Contact information

Company office, phone, general enquiries and client portal.

[20] SRC - COMESA electronic Certificate of Origin launch

19 June 2026 announcement; confirm the applicable electronic process with SRC.

Edition and review control

KL-CUS-01 | Edition 1.0 | Reviewed 12 October 2026.

Review after a relevant law, tariff, permit, ASYCUDA or cargo-facility change. Keep the current approved procedure and source record. The sea LCL import-only scope on page 17 comes from Kimbo's supplied operating instruction.