

S.I. 118 of 2014

CUSTOMS MANAGEMENT ACT

(Act 22 of 2011)

**Customs Management (Promotion of Agriculture and Fisheries) Exemption and Rebate Regulations, 2014**

In the exercise of the powers conferred by sections 270 and 245 of the Customs Management Act, 2011, the Minister of Finance, Trade and Investment hereby makes the following Regulations —

1. These Regulations may be cited as the Customs Management (Promotion of Agriculture and Fisheries) Exemption and Rebate Regulations, 2014 and shall come into operation on 1st January 2015.

Citation and commencement

2. In these Regulations, unless the context otherwise requires —

Interpretation

“capital equipment” means any equipment used solely in the production or processing of agricultural goods or commercial fishing activities, including the processing of fish products having a value of SR1000 or more and including construction materials, boat building materials, refrigeration trucks and forklifts;

“commercial motor vehicle” means any motor vehicle designed for the transportation of goods and includes pick-up trucks and dual or twin cabs;

“inputs” means goods used in the production or processing of agricultural goods;

“minor operating equipment” means items of equipment used solely in the production or processing of agricultural goods or in the fishing

industry as the case may be and having a value of less than SR1000 per item;

“protective and safety equipment” means protective clothing, gloves and other items approved by the Ministry responsible for Agriculture and Fisheries.

Exemption  
from customs  
duty

3.(1) Goods imported as capital equipment, bait, protective and safety equipment to be used by persons engaged in agriculture and fisheries recognised by the Ministry responsible for Agriculture and Fisheries as endorsed by the Ministry responsible for Finance are exempted from customs duty.

(2) An application for an exemption from customs duty under this regulation shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Ministry of Finance.

Rebate of  
customs duty

4.(1) There shall be a rebate of 50% of the applicable rate of the customs duty on importation of commercial motor vehicles by persons recognised by the Ministry responsible for Agriculture and Fisheries.

(2) There shall be a rebate of 5% of the applicable rate of the customs duty on importation of inputs and minor operating equipment by persons recognised by the Ministry responsible for Agriculture and Fisheries.

(3) An application for rebate from customs duty under this regulation shall be accompanied by a Bill of Entry endorsed by an authorised officer of the Ministry of Finance.

**MADE this 31st day of December, 2014.**

**PIERRE LAPORTE  
MINISTER OF FINANCE, TRADE  
AND INVESTMENT**